

## CHAPTER 67.

## THE KEEPING OF AND ACCOUNTING FOR PUBLIC FUNDS.

H. F. 284.

AN ACT repealing section fourteen hundred sixty-two (1462) of the code and enacting a substitute therefor, relating to the keeping of and accounting for public funds in the state and county treasuries.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. **Repeal.** That section fourteen hundred sixty-two (1462) of the code be and the same is hereby repealed, and the following enacted in lieu thereof:

“SEC. 2. **Public funds—how kept and accounted for.** The state treasurer and each county treasurer shall at all times keep all funds coming into their possession as public money, in a vault or safe, to be provided for that purpose, or in some bank legally designated as a depository for such funds. At the time of any examination of any such office, or at the time of any settlement with the treasurer in charge of any such public funds, the treasurer shall produce and count in the presence of the officer or officers making such examination or settlement, all moneys or funds then on deposit in the safe or vault in his office, and shall produce a statement of all money or funds on deposit with any depository wherein he is authorized to deposit such funds, which statement shall be certified by one or more officers of such depository, and shall correctly show the balance remaining on deposit in such depository at the close of business on the day preceding the day of such settlement. The treasurer shall also file a statement setting forth the numbers, dates, and amounts of all outstanding checks, or other items of difference, reconciling the balances as shown by the treasurer's books with those of the depositories. It shall be the duty of the officer or officers making such settlement to see that the amount of money produced and counted together with the amounts so certified by the legally designated depositories, agrees with the balance with which such treasurer should be charged, and he shall make a report in writing of any such settlement or examination, and attach thereto the certified statement of all of such depositories. The report of any such settlement with the treasurer of state shall be filed in the office of the auditor of state, and the report of a settlement with a county treasurer with the auditor of the county.”

SEC. 3. **False statements or reports—penalty.** Any officer or other person making a false statement or report or in any manner violating any of the provisions hereof, shall be guilty of a misdemeanor and shall be liable to a fine of not less than five hundred dollars.

SEC. 4. **In effect.** This act being deemed of immediate importance shall take effect and be in full force from and after its publication in the Register & Leader and the Des Moines Capital, newspapers published in Des Moines, Iowa.

Approved March 14, A. D. 1911.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Capital March 15, 1911.

W. C. HAYWARD,  
Secretary of State.