

5 refusal on the part of any public official to permit such inspection
6 when such reports have been filed with him, shall constitute a mis-
7 demeanor and shall be punishable by a fine not to exceed fifty dollars
8 (\$50.00) or by imprisonment in the county jail not to exceed fifteen
9 (15) days.

10 "In addition to the foregoing, notice that the report has been filed
11 shall be forwarded immediately to each newspaper, radio station or
12 television station located in the county, municipality or school district
13 which is under investigation or audit; except that if there is no news-
14 paper, radio station or television station located therein, such notice
15 shall be sent to the official newspapers of the county."

1 SEC. 2. Section eleven point nineteen (11.19), Code 1954, is here-
2 by amended by adding thereto the following:

3 "All reports shall be open to public inspection, including copies on
4 file in the office of the state auditor, and refusal on the part of any
5 public official to permit such inspection when such reports have been
6 filed with him, shall constitute a misdemeanor and shall be punish-
7 able by a fine not to exceed fifty dollars (\$50.00) or by imprisonment
8 in the county jail not to exceed fifteen (15) days.

9 "In addition to the foregoing, notice that the report has been filed
10 shall be forwarded immediately to each newspaper, radio station or
11 television station located in the city, town, school district or township
12 which is under investigation or audit; except that if there is no news-
13 paper, radio station or television station located therein, the notice
14 shall be sent to the official newspapers of the county."

1 SEC. 3. Further amend section eleven point nineteen (11.19), Code
2 1954, by striking the comma from line seventeen (17) and inserting
3 a period after the word "state" in said line seventeen (17), and by
4 striking all of lines eighteen (18) to twenty-six (26), inclusive, and
5 inserting in lieu thereof the following: "Failure to file such report
6 with the auditor of state shall bar such accountant from making any
7 city or school audits thereafter under the provisions of section
8 11.18."

Approved March 31, 1955.

CHAPTER 52

PUBLICATION OF DEPARTMENTAL RULES

S. F. 308

AN ACT relating to publication of departmental rules of the state administrative de-
partments.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section fourteen point three (14.3), Code 1954, is
2 amended by adding at the end of subsection seven (7), the following:
3 "In lieu of biennial publication of said volume the code editor may
4 provide cumulative, semiannual supplements for insertion in the latest
5 published volume."

Approved April 22, 1955.