

subdivision from confining prisoners in the jail or municipal holding facility and require the transfer of prisoners to a jail or municipal holding facility declared by the director to be suitable for confinement. The county or municipality from which prisoners are transferred is liable for the cost of transfer and expenditures incurred in the confinement of prisoners in the jail or municipal holding facility to which transferred. Following inspection of any county jail or municipal holding facility, a report of the inspection shall be filed with the director of the Iowa department of corrections, and a. A copy of the report shall also be filed with the sheriff or chief of police, the county board of supervisors governing body of the political subdivision, and one copy with the county attorney, which shall be presented at the next session of the grand jury of that county.

Approved April 20, 1984

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## CHAPTER 1128

### COMPLETION OF LOCAL GOVERNMENT AUDITS

*H.F. 169*

**AN ACT** establishing a time limit for completion of audits of units of local government.

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

Section 1. Section 11.6, Code 1983, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH.** An audit required by this section shall be completed within fifteen months following the end of the fiscal year that is subject to the audit. At the request of a county the executive council may extend the fifteen-month time limitation imposed by this paragraph upon a finding that the extension is necessary and not contrary to the public interest and that the failure to meet the deadline was not intentional.

Sec. 2. Section 11.18, Code 1983, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH.** An audit required by this section shall be completed within fifteen months following the end of the fiscal year that is subject to the audit. At the request of a political subdivision subject to this section, the executive council may extend the fifteen-month time limitation imposed by this paragraph upon a finding that the extension is necessary and not contrary to the public interest and that the failure to meet the deadline was not intentional.

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