

## CHAPTER 1004

### AUDITS OR EXAMINATIONS — FINANCIAL IRREGULARITIES — REPORT TO COUNTY ATTORNEY

H.F. 2118

**AN ACT** concerning reports of financial irregularities filed by the state auditor with a county attorney.

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

Section 1. Section 11.53, Code 2016, is amended to read as follows:

**11.53 Report filed with county attorney.**

If an audit or examination discloses any significant irregularity in the collection or disbursement of public funds, in the abatement of taxes, or other findings the auditor believes represent significant noncompliance, a copy of the report shall be filed with the county attorney, and it shall be the county attorney's duty to cooperate with the state auditor, and, in proper cases, with the attorney general, to secure the correction of the irregularity.

Approved March 11, 2016