



**S.F. No. 896, as introduced - 87th Legislative Session (2011-2012) [11-2415]**

2.1 in any office of such county, such report shall be filed with the county attorney of the  
2.2 county, and the county attorney shall institute such civil and criminal proceedings as the  
2.3 law and the protection of the public interests shall require.

2.4 (b) The county receiving any examination shall pay to the state general fund,  
2.5 notwithstanding the provisions of section 16A.125, the total cost and expenses of such  
2.6 examinations, including the salaries paid to the examiners while actually engaged in  
2.7 making such examination. The state auditor on deeming it advisable may bill counties,  
2.8 having a population of 200,000 or over, monthly for services rendered and the officials  
2.9 responsible for approving and paying claims shall cause said bill to be promptly paid. The  
2.10 general fund shall be credited with all collections made for any such examinations.

2.11 (c) Notwithstanding paragraph (a), a county may provide for an audit to be  
2.12 performed by a private certified public accountant. The audit performed under this  
2.13 paragraph must meet the standards and be in the form required by the state auditor.  
2.14 The state auditor may require additional information from the private certified public  
2.15 accountant as the state auditor deems in the public interest, but the state auditor must  
2.16 accept the audit unless the state auditor determines that it does not meet recognized  
2.17 auditing industry standards. A county audited by a private public accountant cannot be  
2.18 required to pay to the state general fund any costs for state auditor services.