

214.06 LICENSING BOARDS

214.06 Fees

Notwithstanding any law to the contrary, all health related licensing boards as defined in section 481.01 and all non-health related licensing boards as defined in section 481.01, acting pursuant to the administrative procedures act, may, with the approval of the commissioner of administration, increase the fee for the renewal of a license or certificate a sufficient amount so that the total fees collected by each board will as closely as possible equal anticipated expenditures.

[1973 c 638 s 67]

CHAPTER 215. PUBLIC EXAMINER

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215.02 [Repealed, 1973 c 492 s 33]

215.04 Powers and duties of legislative auditor

The legislative auditor shall post-audit and make a complete examination and verification of all accounts, records, inventories, vouchers, receipts, funds, securities, and other assets of all state departments, boards, commissions, and other state agencies at least once a year, if funds and personnel permit, and oftener if deemed necessary or as directed by the legislature or the legislative audit commission. Audits may include detailed checking of every transaction or test checking as the legislative auditor deems best. The books of the state treasurer and commissioner of finance may be examined monthly. The legislative auditor shall see that all provisions of law respecting the appropriate and economic use of public funds are complied with by all departments and agencies of the state government.

A copy of all post-audits, reports and results of examinations made by the legislative auditor shall be deposited with the legislative reference library.

[1973 c 492 s 27]

215.05 Duties as to state agencies and semi-state agencies

The legislative auditor shall make a constant audit of all financial affairs of all departments and agencies of the state, and of the financial records and transactions of public boards, associations, and societies supported, wholly or in part, by state funds. Once in each year, if funds and personnel permit, without previous notice, he shall visit each of such state departments and agencies, associations or societies and, so far as practicable, inspect such agencies, thoroughly examine the books and accounts thereof, verifying the funds, securities and other assets, check the items of receipts and disbursements with the voucher records thereof, ascertain the character of the official bonds for the officers thereof and the financial ability of the bondsmen, inspect the sources of revenue thereof, the use and disposition of state appropriations and property, investigate the methods of purchase and sale, the character of contracts on public account, ascertain proper custody and depository for the funds and securities thereof, verify the inventory of public property and other assets held in trust, and ascertain that all financial transactions and operations involving the public funds and property of the state comply with the spirit and purpose of the law, are sound by modern standards of financial management and are for the best protection of the public interest.

[1973 c 492 s 28]

215.06 To file written reports

The legislative auditor shall file a written report covering his audits with the department, agency, society, or association concerned, and the legislative audit commission for its consideration and action.

Such audit reports shall set forth:

(1) Whether all funds have been expended for the purposes authorized in the appropriations therefor;

(2) Whether all receipts have been accounted for and paid into the state treasury as required by law;

(3) All illegal and unbusinesslike practices, if any;

(4) Assessment of the financial control practices used in the agency, measurement of performance and recommendations for improved effectiveness; and

(5) Such other data, information, and recommendations as the legislative auditor may deem advisable and necessary.

[1973 c 492 s 29]

215.07 Duties when violations are discovered

If any such legislative auditor's examinations shall disclose malfeasance, misfeasance, or non-feasance in office on the part of any officer or employee, a copy of such report shall be signed and verified, and it shall be the duty of the legislative auditor to file such report with the legislative audit commission and the attorney general. It shall be the duty of the attorney general to institute and prosecute such civil proceedings against such delinquent officer or employee, or upon his official bond, or both, as may be appropriate to secure to the state the recovery of any funds or other assets misappropriated, and he shall cause such criminal proceedings to be instituted by the proper authorities as the evidence may warrant.

[1973 c 492 s 30]

215.08 Information collected from local governments

The state auditor, or his designated agent, shall collect annually from all city, village, county, and other local units of government, information as to the assessment of property, collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, borrowing, debts, principal and interest payments on debts, and such other information as may be needful. The data shall be supplied upon blanks prescribed by the state auditor, and all public officials so called upon shall fill out properly and return promptly all blanks so transmitted. The state auditor or his assistants, may examine local records in order to complete or verify the information. Copies of all reports so received shall be forwarded by the state auditor to the legislative auditor.

[1973 c 492 s 31]

215.09 Annual report

The state auditor shall make and file, annually, in his office a summary report of the information collected, with such compilations and analyses and interpretations as may be deemed helpful. Copies of such report may be made and distributed to interested persons and governmental units. A copy of the report shall be forwarded to the legislative auditor.

[1973 c 492 s 32]

215.18 [Repealed, 1973 c 492 s 33]**215.19 Examination of municipal records pursuant to petition by freeholders**

The freeholders of any city, borough, village, or town may petition the public examiner to examine the books, records, accounts, and affairs of any such city, borough, village, town, or of any organizational unit, activity, project,

215.19 PUBLIC EXAMINER

enterprise, or fund thereof; and the scope of the examination may be limited by the petition, but such examination shall cover, at least, all cash received and disbursed and the transactions relating thereto, provided that the public examiner shall not examine more than the six latest years preceding the circulation of the petition, unless it appears to the public examiner during his examination that the audit period should be extended to permit a full recovery under bonds furnished by public officers or employees, and may if it appears to him in the public interest confine the period or the scope of audit or both period and scope of audit, to less than that requested by the petition. When the population of any such city, borough, village, or town is not more than 2,000, the petition shall be signed by at least six freeholders for each 100 inhabitants; when the population thereof is over 2,000 the petition shall be signed by at least four freeholders for each 100 inhabitants. Likewise the freeholders of any school district may petition the public examiner in the same manner and he shall be subject to the same restrictions regarding the scope and period of audit, provided that the petition shall be signed by at least ten freeholders for each 50 resident pupils in average daily membership during the preceding school year as shown on the records in the office of the commissioner of education. In no case shall the petition for an examination of a town bear the names of less than 25 freeholders; and in the case of a city, borough, or village having a population over 2,000 said petition shall be signed by not less than 120 freeholders; and provided, that in the case of school districts and all other cities, villages, and boroughs, said petition shall be signed by at least ten freeholders. At the time it is circulated, every petition shall contain a statement that the cost of the audit will be borne by the city, village, borough, town, or school district as provided by law. Before such petition is delivered to the public examiner it shall be presented to the auditor of the county in which such city, borough, town, village, or school district is situated, who shall determine whether such petition is signed by the required number of freeholders and shall certify such fact thereon, and such certificate shall be conclusive evidence thereof in any action or proceeding for the recovery of the costs, charges and expenses of any examination made pursuant to such petition.

[1973 c 71 s 1]

**RAILROADS, WAREHOUSES, UTILITIES,
GRAIN, LIVESTOCK**

CHAPTER 216. DEPARTMENT OF PUBLIC SERVICE, PROCEDURE

Sec.
216.161 Contested cases; notice.

216.161 Contested cases; notice

Notwithstanding the provisions of any other law the department in any contested case shall give reasonable notice to representatives of associations or other interested groups or persons who have registered their names with the secretary of the department for that purpose, to all parties and to cities, villages and municipalities which the department deems to be interested in the proceeding. The commission may prescribe an annual fee to be paid into the state treasury which shall be a charge to all registered groups or persons. This charge is to cover the costs involved.

"Contested case" means a proceeding before the department in which the legal rights, duties or privileges of specific parties are required by law or constitutional right to be determined after a hearing.

[1973 c 754 s 1]