

**6.47 ACCOUNTING AND BUDGETING SYSTEMS; INVESTIGATION, FORMS.**

The state auditor shall inquire into the accounting and budgeting systems of all political subdivisions and shall prescribe suitable systems of accounts and budgeting, and forms, books, and instructions concerning the same. At the request of any political subdivision the state auditor may install such systems.

**History:** (3286-14) 1939 c 431 art 4 s 7; 1953 c 319 s 2; 1973 c 492 s 14; 2008 c 200 s 2