

**127A.17 UNIFORM SYSTEMS OF RECORDS AND OF ACCOUNTING;  
COMMISSIONER.**

The commissioner of education shall prepare a uniform system of records for public schools and require reports from superintendents and principals of schools, teachers, school officers, and the chief officers of public and other educational institutions to give such facts as it may deem of public value. All reports required of school districts by the commissioner shall be in conformance with the uniform financial accounting and reporting system. With the cooperation of the state auditor, the commissioner shall establish and carry into effect a uniform system of accounting by public school officers and shall have authority to supervise and examine the accounts and other records of all public schools.

**History:** *Ex1959 c 71 art 2 s 16; 1969 c 1129 art 8 s 16; 1977 c 305 s 41; 1978 c 764 s 8; 1983 c 150 s 1; 1992 c 499 art 8 s 1; 1993 c 224 art 9 s 16,17; 1Sp1995 c 3 art 16 s 13; 1998 c 397 art 4 s 51; 1998 c 398 art 6 s 4-12; 2003 c 130 s 12*