

**6.51 OTHER POLITICAL SUBDIVISIONS.**

All powers and duties of the state auditor herein imposed and conferred with respect to the supervision, inspection, and examination of books and accounts of cities in section 6.50 are herewith extended to all political subdivisions of this state. A copy of the report of such examination shall be filed, subject to public inspection, with the clerk or chief administrative officer of the political subdivision receiving such examination, and an additional copy with the county auditor of the county in which the administrative offices of the political subdivision are located. If such report disclose malfeasance, misfeasance, or nonfeasance in office, the state auditor shall file such copy with the county attorney of the county in which the administrative offices of the political subdivision are located, and the county attorney shall institute such proceedings as the law and the public interest require.

**History:** (3281) 1913 c 555 s 8; 1961 c 586 s 3; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 2008 c 200 s 3