6.49 CITIES OF FIRST CLASS.

All powers and duties conferred and imposed upon the state auditor with respect to state and county officers, institutions, property, and improvements are hereby extended to cities of the first class. Copies of the written report of the state auditor on the financial condition and accounts of such city shall be filed in the state auditor's office, with the mayor, city council, and city comptroller thereof, and with the city commissioners, if such city have such officers. If such report disclose malfeasance, misfeasance, or nonfeasance in office, copies thereof shall be filed with the city attorney thereof and with the county attorney of the county in which such city is located, and these officials of the law shall institute such proceedings, civil or criminal, as the law and the public interest require.

The state auditor shall bill said cities monthly for services rendered, including any examination, and the officials responsible for approving and paying claims shall cause said bill to be promptly paid.

A city that first became a city of the first class after 2009 may provide for an audit to be performed by a certified public accountant firm meeting the requirements of section 326A.05 instead of having an audit performed by the state auditor. An audit performed under this paragraph must meet the standards and be in the form required by the state auditor. The state auditor may require additional information from the certified public accountant firm that the state auditor deems in the public interest, but the state auditor must accept the audit unless the state auditor determines that it does not meet recognized industry auditing standards or is not in the form required by the state auditor.

History: *(3279) 1913 c 555 s 6; 1949 c 206 s 1; 1973 c 492 s 14; 1986 c 444; 1Sp2003 c 1 art 2 s 5; 1Sp2011 c 10 art 3 s 23*