6.50 CITIES OF SECOND, THIRD, OR FOURTH CLASS.

The state auditor shall have like power and duty to supervise the accounts of all cities not included in section 6.49. The state auditor may require the financial officers of any city not included in section 6.49 to send all books, accounts, and vouchers pertaining to the receipt, disbursement, and custody of its public funds to the Office of the State Auditor for examination. The state auditor may prescribe and install for such cities systems of accounts and reports, which shall be uniform for each class of cities and offices. The state auditor may conduct such examinations of accounts and records as the state auditor may deem the public interest to demand.

The report of such examination shall be filed with the mayor and city council or commission; and, in case of any violation of law, such report shall be filed with the city attorney thereof and with the county attorney of the county in which the administrative offices of such city are located, and these officials of the law shall institute such proceedings as the law and the public interest require.

History: *(3280) 1913 c 555 s 7; 1949 c 33 s 4; 1951 c 186 s 1; 1961 c 586 s 2; 1973 c 492 s 14; 1986 c 444*