306.54 AUDIT OF COUNTY FUND.

The first time in each year that the county board of a county governed by sections 306.41 to 306.54 examines and audits the accounts, books, and vouchers of the treasurer of the county, it shall examine the county cemetery fund of the county. A statement of the condition of this fund must be published in the official newspaper of the county at the expense of the cemetery fund. The statement must show the total of all money received under sections 306.41 to 306.54 during the preceding calendar year, a statement of the total amount then in the county cemetery fund on the first day of the calendar year, the amount and kind of securities in which the fund is invested, and a statement of the amount of interest collected on the fund during that year. Sections 306.41 to 306.54 do not apply to a county that has a population of 50,000 or more according to the last United States census.

History: *(7594-15) 1921 c 247 s 15; 1967 c 409 s 1; 1988 c 469 art 5 s 1*