103E.661 EXAMINING AND ESTABLISHING DRAINAGE SYSTEM ACCOUNTS; STATE AUDITOR.

Subdivision 1. **Application to examine accounts.** A county may apply, by resolution, to the state auditor to examine the accounts and records of any or all drainage systems in the county.

Subd. 2. **Establishing accounts.** The auditor must establish a system of accounts for each drainage system applied for in the county.

Subd. 3. **Paying expenses.** The compensation and travel and hotel expenses of the examining accountant must be audited, allowed, and paid into the state treasury by the board. The money must be credited to the general fund. The county auditor shall apportion the expenses among the drainage systems in the county.

History: *1990 c 391 art 5 s 89*