

6.48 EXAMINATION OF COUNTIES; COST, FEES.

~~All the powers and duties conferred and imposed upon the state auditor shall be exercised and performed by the state auditor in respect to the offices, institutions, public property, and improvements of several counties of the state. At least once in each year, if funds and personnel permit, the state auditor may visit, without previous notice, each county and make a thorough examination of all accounts and records relating to the receipt and disbursement of the public funds and the custody of the public funds and other property.~~ Annually, the board of county commissioners of each county shall engage the state auditor or a firm of private certified public accountants to audit the books, accounts and financial statements of the county in accordance with generally accepted auditing standards, government auditing standards and the Single Audit Compliance Supplement, when applicable. If the county engages a firm of private certified public accountants, the engagement shall be for either one five-year engagement or no more than two consecutive three-year engagements. After that time, the county shall rotate their engagement with another firm of certified public accountants or the state auditor. If the audit is performed by a private certified public accountant, the private certified public accountant shall not compile the financial statements. If the audit is performed by a private certified public accountant, the state auditor may require additional information from the private certified public accountant as the state auditor deems in the public interest. The state auditor may accept the audit or make additional examinations as the state auditor deems to be in the public interest. The state auditor shall prescribe and install systems of accounts and financial reports that shall be uniform, so far as practicable, for the same class of offices. A copy of the audit report and management letter(s) of such examination shall be filed and be subject to public inspection in, and posted on the website of, the office of the state auditor and another copy in the office, and posted on the website of, the auditor of the county thus examined, within six months of fiscal year-end. The state auditor may examine counties, with examinations not completed within six months of fiscal year-end, the following three audit

cycles. The private certified public accountants or the state auditor may accept the records and audit, or any part thereof, of the Department of Human Services in lieu of examination of the county social welfare funds, if such audit has been made within any period covered by the ~~state auditor's audit~~ examination of the other records of the county. If any such examination shall disclose malfeasance, misfeasance, or nonfeasance in any office of such county, such report shall be filed with the county attorney of the county, and the county attorney shall institute such civil and criminal proceedings as the law and the protection of the public interests shall require.

The county receiving any examination by the office of the state auditor shall pay to the state ~~general~~ auditor's revolving fund, notwithstanding the provisions of section 16A.125, the total cost and expenses of such ~~examinations~~ examination, including the salaries paid to the examiners while actually engaged in making such examination. The state auditor on deeming it advisable may bill counties, having a population of 200,000 or over, monthly for services rendered and the officials responsible for approving and paying claims shall cause said bill to be promptly paid. The ~~general~~ revolving fund of the state auditor shall be credited with all collections made for any such examinations.