

January 10, 1951
Passed on File.

House File 2
By MUNGER, KUESTER, PAUL, BROWN.

Passed House, Date

Vote: Ayes..... Nays.....

Passed Senate, Date

Vote: Ayes..... Nays.....

Approved

A BILL FOR

An Act relating to the administration of state budget and finances and to assign or transfer certain duties relating thereto to the auditor of state, state comptroller, or treasurer of state.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section eight point four (8.4), Code 1950,

2 is amended as follows:

3 1. By striking from line ten (10) the words "in
4 executive session, of two thirds" and inserting in lieu
5 thereof the words "of a constitutional majority of the
6 members".

7 2. By striking from line eleven (11) the words "at his
8 pleasure" and inserting in lieu thereof the words "for a term
9 of two years".

1 Sec. 2. Section eight point five (8.5), Code 1950, is
2 amended by striking all of subsection four (4).

3 (General accounting transferred to auditor, see Sec. 28
4 of this bill).

1 Sec. 3. Section eight point six (8.6), Code 1950, is
2 hereby repealed and the following enacted in lieu thereof:

3 "The specific duties of the comptroller shall be:

4 1. Preaudit of claims. To examine the validity and
5 check the computation of all accounts submitted for the
6 issuance of warrants and, if found valid and correct, request
7 the auditor of state to issue his warrant.

8 2. Approve expenditures. To approve no expenditures from
9 funds other than regular appropriated funds except when
10 otherwise provided for by law.

11 3. Prepare Budget. To prepare the budget document and
12 draft the legislation necessary to make it effective.

13 4. Examinations. To examine annually the accounts of all
14 state departments, commissions, boards, institutions, and
15 agencies and report any illegal or improper practices.

16 5. Uniform forms. To prescribe all accounting and
17 business forms and the system of accounts and reports of
18 financial transactions by all departments and agencies of the
19 government other than those of the legislative branch.

20 6. Personnel. To appoint a personnel director and
21 maintain a department of personnel.

22 7. Survey of institutions. To make an annual survey of
23 all institutions under the board of control and board of
24 education regarding efficiency, economy of operation, and
25 future needs, and report his findings and recommendations.

26 8. Capital additions. To investigate proposals or
27 requests for capital additions to the plant of any department
28 or institution of the state and make findings as to the cost

29 and need for such additions.

30 9. Comparative costs. To compare the cost of material,
31 salaries, and wages paid by various departments and report
32 his findings and recommendations.

33 10. Estimated revenues. To prepare an estimate of
34 anticipated revenues to the state from every source.

35 11. Allocate funds. To allocate quarterly from
36 appropriated funds amounts necessary for the operation and
37 maintenance of various departments and institutions for the
38 ensuing quarter.

39 12. Allotments. To perform the necessary work involved
40 in receiving requests for allotments as are submitted to the
41 governor for approval and furnish a copy thereof to the
42 auditor of state.

43 13. Conditions of finances. To prepare a statement, to
44 be submitted with the budget, of the financial condition of
45 the state.

46 14. Contracts. To certify and record all formal contracts
47 and furnish information thereof to the auditor for encumbrance
48 of the proper appropriations or allotments.

49 15. For the purpose of performing the duties of the
50 comptroller as applied to the state board of control, the
51 comptroller shall assign an employee of his office to check the
52 validity of all claims against the board before such claims
53 are approved by the board. He shall, in the checking of claims
54 against the board and examination of accounts of the board,

55 be under the direction and supervision of the comptroller.
56 The state board of control shall furnish said employee of the
57 comptroller with office space.

58 (Deputy comptroller for highway commission, see Sec. 131
59 of this bill).

1 Sec. 4. Section eight point seven (8.7), Code 1950, is
2 hereby repealed.

3 (Transferred to Ch. 11, See Sec. 29 of this bill).

1 Sec. 5. Section eight point eight (8.8), Code 1950, is
2 hereby repealed.

3 (Transferred to Ch. 11, See Sec. 30 of this bill).

1 Sec. 6. Section eight point eight (8.8, Code 1950, is
2 hereby repealed.

3 (Transferred to Ch. 11, See Sec. 31 of this bill).

1 Sec. 7. Section eight point ten (8.10), Code 1950, is
2 hereby repealed.

3 (Transferred to Ch. 11, See Sec. 32 of this bill).

1 Sec. 8. Section eight point eleven (8.11), Code 1950,
2 is hereby repealed.

3 (Transferred to Ch. 11, See Sec. 33 of this bill).

1 Sec. 9. Section eight point thirteen (8.13), Code 1950,
2 is amended by striking therefrom all of subsection three (3).

3 (Transferred to Ch. 11, See Sec. 34 of this bill).

1 Sec. 10. Section eight point fourteen (8.14), Code 1950,
2 is amended by inserting a period after the word "reasonable" i
3 line one (1) of subsection five (5) and striking the balance

4 of said subsection.

5 (See Sec. 28 (4) of this bill).

1 Sec. 11. Section eight point fifteen (8.15), Code 1950,
2 is hereby repealed.

3 (See Secs. 3 (1), 28 of this bill).

4 Sec. 12. Section eight point sixteen (8.16), Code 1950,
5 is hereby repealed.

6 (See Sec. 28 (6) of this bill).

1 Sec. 13. Section eight point seventeen (8.17), Code 1950,
2 is hereby repealed.

3 (See Sec. 28 (7) of this bill).

1 Sec. 14. Section eight point eighteen (8.18), Code 1950,
2 is hereby repealed.

3 (See Sec. 28 (8) of this bill).

1 Sec. 15. Section eight point nineteen (8.19), Code 1950,
2 is hereby repealed.

3 (See Sec. 28 (4) of this bill).

1 Sec. 16. Section eight point twenty (8.20), Code 1950,
2 is hereby repealed.

3 (See Sec. 28 (9) of this bill).

1 Sec. 17. Chapter eight (8), Code 1950, is amended by
2 adding the following new section:

3 "Annual settlements. The state comptroller shall annually,
4 and oftener if deemed necessary, make full settlement between
5 the state and all state officers and departments and all
6 persons receiving or expending state funds, and shall annually

7 make a complete examination of the books and accounts of
8 every department of the state; provided that the accounts,
9 records, and documents of the treasury department shall be
10 examined daily.”

11 (11.2, C50, revised and transferred).

1 Sec. 18. Chapter eight (8), Code 1950, is amended by
2 adding the following new section:

3 “State highway commission. The annual examination of the
4 accounts of the state highway commission shall be made by
5 employees of the state comptroller and there is hereby
6 appropriated from any funds not otherwise appropriated a sum
7 sufficient to defray the cost of the examination.

8 (11.3, C50, revised and transferred. See also Sec. 131 of
9 this bill).

1 Sec. 19. Chapter eight (8), Code 1950, is amended by
2 adding the following new section:

3 “Report of examinations. The state comptroller shall
4 make or cause to be made and filed and kept in his office
5 written reports of all examinations, which reports shall set
6 out the following:

7 1. The actual condition of every department found to
8 exist on every examination.

9 2. Whether, in his opinion,

10 (a) All funds have been expended for the purpose for
11 which appropriated.

12 (b) The department so examined is efficiently conducted,

13 and if the maximum results for the money expended are obtained.

14 (c) The work of the department so examined needlessly
15 conflicts with or duplicates the work done by any other
16 department.

17 3. All illegal or unbusinesslike practices.

18 4. Any recommendations for greater simplicity, accuracy,
19 efficiency, or economy, in the operation of the several
20 departments and institutions.

21 5. Comparisons of prices paid and terms obtained by the
22 various departments for goods and services of like character
23 and reasons for differences therein, if any.

24 6. Any other information which, in his judgment, may
25 be of value to him.

26 All such reports shall be filed and kept in his office
27 and copies of all individual audit reports of state departments
28 and establishments and of the daily examination report of the
29 state treasury shall be transmitted to the auditor of state.

30 (11.4, 11.28, C50, revised and transferred).

1 Sec. 20. Chapter eight (8), Code 1950, is amended by
2 adding the following new section:

3 "Method of keeping accounts. Each department and
4 institution of the state shall keep its records and accounts in
5 such form and by such methods as to be able to exhibit in its
6 reports the matters required by the state comptroller, unless
7 otherwise specifically prescribed by law. The failure by the
8 head of any department to comply with this provision shall be

9 ground for his suspension from office.”

10 (11.5, C50, revised and transferred).

1 Sec. 21. Chapter eight (8), Code 1950, is amended by
2 adding the following new section:

3 “Division of personnel. There shall be a personnel
4 division in the office of the state comptroller which shall
5 be organized and have duties as follows:

6 1. Director. The division shall be in the charge of an
7 administrative officer appointed by the comptroller who shall
8 be known as the director of personnel.

9 2. Merit system council. The members of the merit system
10 council shall be the state comptroller, the director of
11 personnel, and the chairman of the budget and financial control
12 committee. Said council shall formulate policy to be
13 administered by the director. The council shall be sole and
14 exclusive merit system council with power to do all acts
15 required of merit system councils as a prerequisite or condition
16 to obtaining grants in aid other than state aid for any state
17 department, institution, or agency.

18 3. It shall be the duty of the director of personnel to
19 list and classify all employees of the state.

20 (New).

1 Sec. 22. Section eight point thirty-three (8.33), Code 1950,
2 is amended by striking from line fourteen (14) the word
3 “comptroller” and inserting in lieu thereof the word “auditor”.

1 Sec. 23. Section eight point thirty-four (8.34), Code

2 1950, is amended by striking from line two (2) the word
3 “comptroller” and inserting in lieu thereof the word “auditor”.

1 Sec. 24. Section eleven point two (11.2), Code 1950,
2 is hereby repealed.

3 (See Secs. 3 (4), 17, of this bill).

1 Sec. 25. Section eleven point three (11.3), Code 1950,
2 is hereby repealed.

3 (See Sec. 18 of this bill).

1 Sec. 26. Section eleven point four (11.4), Code 1950,
2 is hereby repealed.

3 (See Sec. 19 of this bill).

1 Sec. 27. Section eleven point five (11.5), Code 1950,
2 is hereby repealed.

3 (See Secs. 3 (5), 20 of this bill).

1 Sec. 28. Chapter eleven (11), Code 1950, is amended by
2 adding the following section:

3 “Office—duties. The auditor of state shall keep his
4 office at the seat of government. He is the general accountant
5 of the state and it is his duty:

6 1. To keep accounts with others. To keep and state all
7 accounts between the state and the United States, or any other
8 state, or any public officer of the state, or person indebted
9 to the state or entrusted with the collection, disbursement,
10 or management of funds belonging to the same, when they are
11 payable to or from the state treasury.

12 2. To make settlement with officers. To settle the

13 accounts of all county treasurers and receivers of state
14 revenues payable into the state treasury, for each of their
15 official terms, separately.

16 3. To keep accounts of revenues. To keep fair, clear,
17 and separate accounts of all the revenue, funds, and incomes
18 of the state payable to the state treasury, and of all
19 disbursements and investments thereof, showing the particulars
20 of same.

21 4. To settle with creditors. To settle all claims
22 against the treasury, and, when a claim has been declared
23 valid by the comptroller for which no appropriation has been
24 made or for the payment of which no funds are available, to
25 give the claimant a certificate thereof and report the same
26 to the general assembly.

27 5. To make collections. To direct and superintend the
28 payment of all money payable into the state treasury, and
29 cause to be instituted and prosecuted the proper actions for
30 the recovery of debts and money so payable.

31 6. Warrants. To draw warrants on the treasurer for
32 money authorized by law to be paid out of the treasury, as the
33 same may be approved by the comptroller. Each warrant shall
34 bear on its face its proper number, date, amount, name of
35 payee, and a reference to the law under which it is drawn, and
36 a statement indicating the purpose for which issued whether for
37 salaries, wages, services, or supplies, and for what office or
38 department, which particulars shall be entered in a book kept

39 for that purpose in the order of issuance, and as soon as
40 practicable after issuing such warrant he shall certify said
41 particulars to the treasurer.

42 7. Required payee. All warrants shall be drawn to the
43 order of the person, firm, or contractor entitled to payment
44 or compensation, except that when goods or materials are
45 purchased in foreign countries, warrants may be drawn upon
46 the treasurer of state payable to bearer for net amount of
47 invoice and current exchange, and the treasurer of state shall
48 furnish such foreign draft payable to the order of the person,
49 firm, or corporation from whom purchase is made.

50 8. Prohibited payee. In no case shall warrants be drawn
51 in the name of the certifying department, board, or
52 institution, or in the name of an employee of the same, except
53 for personal service rendered or expense incurred by said
54 employee, unless there be statutory authority therefor.

55 9. Cancellation of warrants. The auditor, as of March 31,
56 June 30, September 30, and December 31 of each year, shall
57 cancel and request the treasurer of state to stop payment on
58 all state warrants which have been outstanding and unredeemed
59 by the state treasurer for one year or longer.

60 10. School fund interest. He shall, on the first Monday
61 of March and September of each year, apportion the interest of
62 the permanent school fund among the several counties in
63 proportion to the number of persons between five and twenty-one
64 years of age in each, as shown by the last report filed with

65 him by the superintendent of public instruction.

66 (Sec. 102, C31; 8.6 (9), 8.16 to 8.20, C50, revised,
67 combined, and transferred).

1 Sec. 29. Chapter eleven (11), Code 1950, is amended by
2 adding the following section:

3 "Accounting. The auditor may at any time require any
4 person receiving money, securities, or property belonging to
5 the state, or having the management, disbursement, or other
6 disposition of the same, an account of which is kept in his
7 office, to render statements thereof and information in
8 reference thereto.

9 (8.7, C50, revised and transferred).

1 Sec. 30. Chapter eleven (11), Code 1950, is amended by
2 adding the following section:

3 "Stating account. If any officer who is accountable to
4 the treasury for any money or property neglects to render an
5 account to the auditor within the time prescribed by law, or
6 if no time is prescribed, then, within twenty days after being
7 required so to do by the auditor, the auditor shall state an
8 account against him from the books of his office, charging ten
9 percent damages on the whole sum appearing due, and interest
10 at the rate of ten percent per annum on the aggregate from the
11 time when the account should have been rendered; all of which
12 may be recovered by action brought on such accounts, or on the
13 official bond of such officer."

14 (8.8, C50, revised).

1 Sec. 31. Chapter eleven (11), Code 1950, is amended by
2 adding the following section:

3 “Compelling payment. If any such officer fails to pay
4 into the treasury the amount received by him within the time
5 prescribed by law, or, having settled with the auditor, fails
6 to pay the amount found due, the auditor shall charge such
7 officer with twenty percent damages on the amount found due,
8 with interest on the aggregate from the time the same became
9 due at the rate of six percent per annum, and the whole may be
10 recovered by an action brought on such account, or on the
11 official bond of such officer, and he shall forfeit his
12 commission”.

13 (8.9, C50, revised and transferred).

1 Sec. 32. Chapter eleven, Code 1950, is amended by adding
2 the following section:

3 “Defense to claim. The penal provisions of the two
4 preceding sections are subject to any legal defense which the
5 officer may have had against the amount stated by the auditor,
6 but judgment for costs shall be rendered against the officer in
7 the action whatever be its result unless he rendered an account
8 within the time named in said sections.”

9 (8.10, C50, revised and transferred).

1 Sec. 33. Chapter eleven (11), Code 1950, is amended by
2 adding the following section:

3 “Requested credits—oath required. When a county treasurer
4 or other receiver of public money seeks to obtain credit on the

5 books of the auditor's office for payment made to the treasurer,
6 before giving such credit, the auditor shall require him to
7 take and subscribe to an oath that he has not used, loaned,
8 nor appropriated any of the public money for his private
9 benefit nor the benefit of any other person."

10 (8.11, C50, revised and transferred).

1 Sec. 34. Chapter eleven (11), Code 1950, is amended by
2 adding the following section:

3 "Payment from fees. No claims for per diem and other
4 expenses payable from fees shall be paid in excess of such
5 fees where the law provides that such expenditures are limited
6 to the special funds collected and deposited in the state
7 treasury."

8 (8.13 (3), C50, revised and transferred).

1 Sec. 35. Section eleven point twenty-five (11.25),
2 Code 1950, is amended by striking from lines two (2) to four
3 (4) of subsection three (3) the words "all departments and
4 establishments and all fiscal officers of the state and".

5 (See Sec. 3 (4), 19 of this bill).

1 Sec. 36. Section eleven point twenty-six (11.26), Code
2 1950, is amended by striking from lines three (3) to five (5)
3 the words "similar to those now tabulated and reported in his
4 annual report on municipal finances".

1 Sec. 37. Section eleven point twenty-eight (11.28),
2 Code 1950, is repealed and the following enacted in lieu
3 thereof:

4 "Individual audit reports. The individual audit reports
5 shall include exhibits and schedules and shall show income
6 from all sources, all classes of expenditures, and whether
7 such expenditures were made for authorized purposes. Copies
8 of such audit reports shall be supplied to the officers of
9 the counties, schools, and municipal corporations examined,
10 and summaries of the findings, recommendations, comparisons,
11 and other information deemed essential shall be printed and
12 distributed to members of the legislature and such officials
13 as may be designated by the executive council."

1 Sec. 38. Section twelve point three (12.3), Code 1950,
2 is amended as follows:

3 1. By striking from line four (4) the word "comptroller"
4 and inserting in lieu thereof the word "auditor".

5 2. By striking from line eleven (11) the word "comptroller's"
6 and inserting in lieu thereof the word "auditor's".

1 Sec. 39. Section twelve point four (12.4), Code 1950, is
2 amended by striking from line five (5) the word "comptroller"
3 and inserting in lieu thereof the word "auditor".

1 Sec. 40. Section twelve point five (12.5) is amended
2 by striking from line three (3) the word "comptroller" and
3 inserting in lieu thereof the word "auditor".

1 Sec. 41. Section twelve point six (12.6), Code 1950, is
2 amended as follows:

3 1. By striking from line eight (8) the word "comptroller"
4 and inserting in lieu thereof the word "auditor".

5 2. By striking from line ten (10) the word "comptroller's"
6 and inserting in lieu thereof the word "auditor's".

1 Sec. 42. Section twelve point twelve (12.12), Code 1950,
2 is amended by striking the word "comptroller" from line nine
3 (9) and inserting in lieu thereof the word "auditor".

1 Sec. 43. Section twelve point thirteen (12.13), Code
2 1950, is amended by striking from line one (1) the word
3 "comptroller" and inserting in lieu thereof the word "auditor".

1 Sec. 44. Section twelve point fourteen (12.14), Code
2 1950, is amended by striking from line six (6) the word
3 "comptroller" and inserting in lieu thereof the word "auditor".

1 Sec. 45. Section twelve point fifteen (12.15), Code 1950,
2 is amended as follows:

3 1. By striking from line one (1) the word "comptroller"
4 and inserting in lieu thereof the word "auditor".

5 2. By inserting after the word "deposited" in line three
6 (3) the words "and shall reconcile accounts at least twice
7 each month".

1 Sec. 46. Section two point sixteen (2.16), Code 1950,
2 is amended by striking from line four (4) the word "comptroller"
3 and inserting in lieu thereof the word "auditor".

1 Sec. 47. Section two point twenty (2.20), Code 1950,
2 is amended as follows:

3 1. By striking from line six (6) the word "comptroller"
4 and inserting in lieu thereof the word "auditor".

5 2. By striking from line twenty-seven (27) the word

6 “comptroller” and inserting in lieu thereof the word “auditor”.

1 Sec. 48. Section two point twenty-one (2.21), Code 1950,
2 is amended by striking from lines one (1) and two (2) the
3 word “comptroller” and inserting in lieu thereof the word
4 “auditor”.

1 Sec. 49. Section nineteen point thirteen (19.13),
2 Code 1950, is amended by striking from line nine (9) the
3 word “comptroller” and inserting in lieu thereof the word
4 “auditor”.

1 Sec. 50. Section nineteen point fourteen (19.14), Code
2 1950, is amended by striking from lines one (1) and two (2)
3 the word “comptroller” and inserting in lieu thereof the word
4 “auditor”.

1 Sec. 51. Section twenty-eight point nine (28.9), Code
2 1950, is amended by striking from line one (1) the word
3 “comptroller” and inserting in lieu thereof the words
4 “auditor of state”.

1 Sec. 52. Section thirty-five point ten (35.10), Code
2 1950, is amended by inserting after the word “by” in line
3 ten (10) the words “the auditor of state at the direction of”.

1 Sec. 53. Section fifty-five point eighteen (55.18),
2 Code 1950, is amended by inserting before the word “draw” in
3 line thirteen (13), the words “direct the auditor of state to”.

1 Sec. 54. Section eighty-five point fifty-nine (85.59),
2 Code 1950, is amended by striking from line two (2) the words
3 “state comptroller” and inserting in lieu thereof the words

4 "auditor of state".

1 Sec. 55. Section eighty-nine point eight (89.8), Code
2 1950, is amended by striking the word "comptroller" from
3 line four (4) and inserting in lieu thereof the word
4 "treasurer".

1 Sec. 56. Section ninety point seven (90.7), Code 1950,
2 is amended by striking from line seven (7) the words "state
3 comptroller" and inserting in lieu thereof the words "auditor
4 of state".

1 Sec. 57. Section ninety-six point nine (96.9), Code
2 1950, is amended as follows:

3 1. By striking from line five (5) of subsection two (2)
4 the words "state comptroller" and inserting in lieu thereof
5 the words "auditor of state".

6 2. By striking from line twenty (20) of subsection
7 two (2) the word "comptroller" and inserting in lieu thereof
8 the word "auditor".

9 3. By striking from line fifteen (15) of subsection
10 three (3) the word "comptroller" and inserting in lieu thereof
11 the word "auditor".

12 4. By striking from line twenty-three (23) of subsection
13 three (3) the word "comptroller" and inserting in lieu thereof
14 the words "auditor".

15 5. By striking from line twenty-five (25) of subsection
16 three (3) the word "comptroller" and inserting in lieu
17 thereof the word "auditor".

18 6. By striking from lines one (1) and two (2) of
19 subsection six (6) the words "state comptroller" and inserting
20 in lieu thereof the words "auditor of state".

21 7. By striking from line nine (9) of subsection six (6)
22 the words "state comptroller" and inserting in lieu thereof
23 the words "auditor of state".

1 Sec. 58. Section ninety-seven point five (97.5), Code
2 1950, is amended by striking from line eighteen (18) of
3 subsection two (2) the word "comptroller" and inserting in
4 lieu thereof the words "auditor of state".

1 Sec. 59. Section ninety-seven point thirty-five (97.35),
2 Code 1950, is amended as follows:

3 1. By striking from lines six (6) and seven (7) the
4 words "state comptroller" and inserting in lieu thereof the
5 words "auditor of state".

6 2. By striking from line twelve (12) the words "state
7 comptroller" and inserting in lieu thereof the words "auditor
8 of state".

9 3. By striking from line eighteen (18) the words
10 "state comptroller" and inserting in lieu thereof the words
11 "auditor of state".

1 Sec. 60. Section ninety-seven A point eleven (97A.11),
2 Code 1950, is amended as follows:

3 1. By striking from line four (4) the words "state
4 comptroller" and inserting in lieu thereof the words "auditor
5 of state".

6 2. By striking from line eight (8) the words "state
7 comptroller" and inserting in lieu thereof the words "auditor
8 of state".

1 Sec. 61. Section ninety-eight point seven (98.7), Code
2 1950, is amended as follows:

3 1. By striking from line eleven (11) the word "comptroller"
4 and inserting in lieu thereof the words "auditor of state".

5 2. By striking from line thirteen (13) the word
6 "comptroller" and inserting in lieu thereof the word "auditor".

1 Sec. 62. Section ninety-eight point eight (98.8), Code
2 1950, is amended by striking from line fifteen (15) of subsection
3 three (3) the word "comptroller" and inserting in lieu thereof
4 the word "auditor".

1 Sec. 63. Section one hundred fourteen point twenty-three
2 (114.23), Code 1950, is amended as follows:

3 1. By striking from line four (4) the word "comptroller"
4 and inserting in lieu thereof the word "auditor".

5 2. By striking from line six (6) the word "said" and
6 inserting in lieu thereof the word "the".

1 Sec. 64. Section one hundred eighteen point twelve
2 (118.12), Code 1950, is amended by striking from line ten (10)
3 the word "comptroller" and inserting in lieu thereof the word
4 "auditor".

1 Sec. 65. Section one hundred twenty-three point fifty
2 (123.50), Code 1950, is amended as follows:

3 1. By striking from line six (6) of subsection one (1)

4 the words "state comptroller" and inserting in lieu thereof
5 the words "auditor of state".

6 2. By striking from line eight (8) of subsection two (2)
7 the word "comptroller" and inserting in lieu thereof the word
8 "auditor".

9 3. By striking from line fourteen (14) of subsection
10 three (3) the words "state comptroller" and inserting in lieu
11 thereof the words "auditor of state".

1 Sec. 66. Section one hundred twenty-three point
2 fifty-seven (123.57), Code 1950, is amended by striking from
3 lines one (1) and two (2) the words "auditor of state" and
4 inserting in lieu thereof the words "state comptroller".

1 Sec. 67. Section one hundred thirty-five B point four
2 (135B.4), Code 1950, is amended by striking from line
3 twenty-three (23) the word "comptroller" and inserting in
4 lieu thereof the words "auditor of state".

1 Sec. 68. Section one hundred forty-seven point twenty-eight
2 (147.28), Code 1950, is amended by striking from line fourteen
3 (14) the word "comptroller" and inserting in lieu thereof the
4 words "auditor of state".

1 Sec. 69. Section one hundred forty-seven point one
2 hundred-seven (147.107,) Code 1950, is amended as follows:

3 1. By striking from line twenty-seven (27) the words
4 "state comptroller" and inserting in lieu thereof the words
5 "auditor of state".

6 2. By striking from line thirty-two (32) the words

7 “state comptroller” and inserting in lieu thereof the words
8 “auditor of state”.

9 3. By striking from lines forty-seven (47) and
10 forty-eight (48) the words “state comptroller” and inserting
11 in lieu thereof the words “auditor of state”.

1 Sec. 70. Section one hundred seventy-four point twelve
2 (174.12), Code 1950, is amended as follows:

3 1. By striking from lines one (1) and (2) the words
4 “state comptroller” and inserting in lieu thereof the words
5 “auditor of state”.

6 2. By striking from line eight (8) the word “comptroller”
7 and inserting in lieu thereof the word “auditor”.

1 Sec. 71. Section one hundred seventy-five point three
2 (175.3), Code 1950, is amended by inserting after the word
3 “shall” in line three (3) the words “request the auditor of
4 state to”.

1 Sec. 72. Section one hundred seventy-five point eight
2 (175.8), Code 1950, is amended by inserting after the word
3 “shall” in line two (2) the words “request the auditor of
4 state to”.

1 Sec. 73. Section one hundred seventy-nine point five
2 (179.5), Code 1950, is amended as follows:

3 1. By striking from line twenty-four (24) of subsection
4 two (2) the words “state comptroller” and inserting in lieu
5 thereof the words “auditor of state”.

6 2. By striking from line twenty-nine (29) the words

7 "state comptroller" and inserting in lieu thereof the words
8 "auditor of state".

1 Sec. 74. Section one hundred seventy-nine point eight
2 (179.8), Code 1950, is amended by striking from lines five (5)
3 and six (6) the words "state comptroller" and inserting in lieu
4 thereof "auditor of state".

1 Sec. 75. Section one hundred seventy-nine point three
2 (179.3), Code 1950, is amended by striking from lines six (6)
3 and seven (7) of subsection eight (8) the words "auditor of
4 state" and inserting in lieu thereof the words "state comptroller".

1 Sec. 76. Section one hundred eighty-four point three
2 (184.3), Code 1950, is amended by inserting before the word
3 "issue" in line two (2) the words "request the auditor of state
4 to".

1 Sec. 77. Section one hundred eighty-four point four
2 (184.4), Code 1950, is amended by inserting before the word
3 "draw" in line five (5) the words "instruct the auditor of
4 state to".

1 Sec. 78. Section one hundred eighty-four point ten
2 (184.10), Code 1950, is amended by inserting before the word
3 "issue" in line two (2) the words "request the auditor of state
4 to".

1 Sec. 79. Section one hundred eighty-six point five (186.5),
2 Code 1950, is amended by striking from line four (4) the words
3 "state comptroller" and inserting in lieu thereof the words
4 "auditor of state".

1 Sec. 80. Section one hundred ninety-four point six
2 (194.6), Code 1950, is amended by striking from lines one (1)
3 and two (2) the words “state comptroller” and inserting in lieu
4 thereof the words “auditor of state”.

1 Sec. 81. Section one hundred ninety-four point seven
2 (194.7), Code 1950, is amended by striking from line two (2)
3 the words “state comptroller” and inserting in lieu thereof
4 the words “auditor of state”.

1 Sec. 82. Section one hundred ninety-four point eight
2 (194.8), Code 1950, is amended by striking from line three (3)
3 the words “state comptroller” and inserting in lieu thereof
4 the words “auditor of state”.

1 Sec. 83. Section one hundred ninety-four point ten
2 (194.10), Code 1950, is amended by striking from line eight
3 (8) the words “state comptroller” and inserting in lieu thereof
4 the words “auditor of state”.

1 Sec. 84. Section two hundred eighteen point seven
2 (218.7), Code 1950, is amended as follows:

3 1. By striking from line five (5) the words “auditor of
4 state, as the auditor” and inserting in lieu thereof the words
5 “state comptroller, as the comptroller”.

6 2. By striking from line eight (8) the word “auditor”
7 and inserting in lieu thereof the word “comptroller”.

1 Sec. 85. Section two hundred eighteen point eight (218.8),
2 Code 1950, is amended as follows:

3 1. By striking from lines three (3) and four (4) the

4 words "auditor of state" and inserting in lieu thereof the
5 words "state comptroller".

6 2. By striking from line eight (8) of subsection three
7 (3) the words "auditor of state" and inserting in lieu thereof
8 the words "state comptroller".

1 Sec. 86. Section two hundred eighteen point fifty (218.50),
2 Code 1950, is amended by striking from line three (3) the word
3 "a" and inserting in lieu thereof the words "an auditor's".

1 Sec. 87. Section two hundred eighteen point eighty-five
2 (218.85), Code 1950, is amended by inserting after the word
3 "install" in line two (2) the words "subject to the approval
4 of the state comptroller".

1 Sec. 88. Section two hundred eighteen point eighty-seven
2 (218.87), Code 1950, is amended as follows:

3 1. By striking the comma (,) after the word "shall" in
4 line two (2) and inserting in lieu thereof the words "request
5 the auditor of state to draw warrants,".

6 2. By striking from line three (3) the words "issue
7 his warrants".

8 3. By striking from line five (5) the word "comptroller"
9 and inserting in lieu thereof the word "auditor".

1 Sec. 89. Section two hundred eighteen point eighty-nine
2 (218.89), Code 1950, is amended as follows:

3 1. By striking from lines two (2) and three (3) the
4 words "audited as provided for in section 8.6 and".

5 2. By striking from line eight (8) the word "comptroller"

6 and inserting in lieu thereof the word "auditor of state".

1 Sec. 90. Section two hundred twenty-three point fourteen-
2 (223.14), Code 1950, is amended by striking from line five (5)
3 the word "comptroller" and inserting in lieu thereof the word
4 "auditor".

1 Sec. 91. Section two hundred twenty-five point twenty-two
2 (225.22), Code 1950, is amended by striking from line nine (9)
3 the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

1 Sec. 92. Section two hundred twenty-five point twenty-three
2 (225.23), Code 1950, is amended by striking from line ten (10)
3 the word "comptroller" and inserting in lieu thereof the word
4 "treasurer".

5 Further amend said section by striking from line thirteen
6 (13) the word "comptroller" and inserting in lieu thereof the
7 word "auditor".

1 Sec. 93. Section two hundred twenty-five point thirty
2 (225.30), Code 1950, is amended by striking from lines eleven
3 (11) and twelve (12) the words "audit, allow, and pay" and
4 inserting in lieu thereof the words, "examine and request the
5 auditor of state to draw warrants for the payment of".

1 Sec. 94. Section two hundred twenty-seven point seven
2 (227.7), Code 1950, is amended by striking from line five (5)
3 the words "state comptroller" and inserting in lieu thereof the
4 words "auditor of state".

5 Further amend said section by striking from line ten (10)

6 the word "comptroller" and inserting in lieu thereof the
7 word "auditor".

1 Sec. 95. Section two hundred twenty-seven point eighteen.
2 (227.18), Code 1950, is amended by striking from line nine
3 (9) the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

1 Sec. 96. Section two hundred twenty-nine point thirty-five
2 (229.35), Code 1950, is amended by striking from line five (5)
3 the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

1 Sec. 97. Section two hundred thirty point twenty (230.20),
2 Code 1950, is amended as follows:

3 1. By striking from line four (4) the words "state
4 comptroller" and inserting in lieu thereof the words "auditor
5 of state".

6 2. By striking from line eight (8) the word "comptroller"
7 and inserting in lieu thereof the words "auditor of state".

1 Sec. 98. Section two hundred thirty point twenty-two
2 (230.22), Code 1950, is amended by striking from line four (4)
3 the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

1 Sec. 99. Section two hundred forty-six point thirty-five
2 (246.35), Code 1950, is amended by inserting after the word
3 "shall" in line one (1) the words "request the auditor of
4 state to".

1 Sec. 100. Section two hundred forty-six point forty-six

2 (246.46), Code 1950, is amended by inserting in line five (5)
3 after the word "assembly", the words "state comptroller".

1 'Sec. 101. Section two hundred forty-nine point thirteen
2 (249.13), Code 1950, is amended by striking from line seven
3 (7) the words "state comptroller" and inserting in lieu
4 thereof the words "auditor of state".

1 Sec. 102. Section two hundred forty-nine point
2 thirty-six (249.36), Code 1950, is amended by inserting after
3 the word "shall" in line ninety-six (96) the words "request
4 the auditor of state to".

1 Sec. 103. Section two hundred forty-nine point thirty-nine
2 (249.39), Code 1950, is amended as follows:

3 1. By striking from line thirteen the words "state
4 comptroller" and inserting in lieu thereof the words "auditor
5 of state".

6 2. By inserting after the word "shall" in line eighteen
7 (18) the words "request the auditor of state to".

8 3. By striking from line thirty-one (31) the words "state
9 comptroller" and inserting in lieu thereof the word "auditor".

1 Sec. 104. Section two hundred forty-nine point forty-one
2 (249.41), Code 1950, is amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "state comptroller" and inserting in lieu thereof the words
5 "auditor of state".

6 2. By striking from line ten (10) the words "state
7 comptroller" and inserting in lieu thereof the words "auditor

8 of state”.

9 3. By striking from line thirteen (13) the words “state
10 comptroller” and inserting in lieu thereof the words “auditor
11 of state”.

1 Sec. 105. Section two hundred forty-nine point
2 forty-two (249.42), Code 1950, is amended by striking from
3 line six (6) the words “state comptroller” and inserting in
4 lieu thereof the words “auditor of state”.

1 Sec. 106. Section two hundred forty-nine point forty-three
2 (249.43), Code 1950, is amended by striking from lines two (2)
3 and three (3) the words “state comptroller’s office” and
4 inserting in lieu thereof “office of the auditor of state”.

1 Sec. 107. Section two hundred fifty-five point
2 twenty-six (255.26), Code 1950, is amended by striking from
3 lines three (3) and four (4) the words “state comptroller”
4 and inserting in lieu thereof the words “auditor of state”.

1 Sec. 108. Section two hundred fifty-seven point four
2 (257.4), Code 1950, is amended by striking from line two (2)
3 of subsection twelve (12) the words “state comptroller” and
4 inserting in lieu thereof the words “auditor of state”.

5 (See Sec. 28 (10) of this bill).

1 Sec. 109. Section two hundred sixty point fifteen
2 (260.15), Code 1950, is amended by striking from line thirteen
3 the word “comptroller’s” and inserting in lieu thereof the word
4 “auditor’s”.

1 Sec. 110. Section two hundred sixty point twenty-seven

2 (260.27), Code 1950, is amended by inserting before the word
3 “draw” in line six (6) the words “request the auditor of state
4 to”.

1 Sec. 111. Section two hundred seventy point five
2 (270.5), Code 1950, is amended by inserting before the word
3 “charge” in line seven (7) the words “and instruct the
4 auditor to”.

1 Sec. 112. Section two hundred seventy-one point eleven
2 (271.11), Code 1950, is amended by inserting after the word
3 “thereupon” in line five (5) the words “request the auditor
4 of state to”.

5 Further amend said section by inserting after the word
6 “once” in line sixteen (16) the words “request the auditor of
7 state to”.

1 Sec. 113. Section two hundred seventy-one point thirteen
2 (271.13), Code 1950, is amended by striking from line three (3)
3 the word “comptroller” and inserting in lieu thereof the words
4 “auditor of state”.

5 Further amend said section by striking from line seven
6 (7) the word “comptroller” and inserting in lieu thereof the
7 word “auditor of state”.

1 Sec. 114. Section two hundred seventy-one point fourteen
2 (271.14), Code 1950, is amended by striking from line nine (9)
3 the word “comptroller” and inserting in lieu thereof the words
4 “auditor of state”.

1 Sec. 115. Section two hundred eighty-one point ten

2 (281.10), Code 1950, is amended by striking from line fourteen
3 (14) the words "state comptroller" and inserting in lieu
4 thereof the words "auditor of state".

1 Sec. 116. Section two hundred eighty-two point eighteen
2 (282.18), Code 1950, is amended by striking from line eleven
3 (11) the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

1 Sec. 117. Section two hundred eighty-three point
2 twenty-three (283.23), Code 1950, is amended by striking from
3 line twenty (20) the words "state comptroller" and inserting
4 in lieu thereof the words "auditor of state".

1 Sec. 118. Section two hundred eighty-three point five
2 (283.5), Code 1950, is amended by striking from line ten (10)
3 the words "state comptroller" and inserting in lieu thereof the
4 words "auditor of state".

1 Sec. 119. Section two hundred eighty-three point six
2 (283.6), Code 1950, is amended by striking from lines one (1)
3 and two (2) the words "state comptroller" and inserting in
4 lieu thereof the words "auditor of state".

1 Sec. 120. Section two hundred eighty-four point four
2 (284.4), Code 1950, is amended by striking from line fifteen
3 (15) the words "state comptroller" and inserting in lieu
4 thereof the words "auditor of state".

1 Sec. 121. Section two hundred eighty-five point three
2 (285.3), Code 1950, is amended by striking from line fifteen
3 (15) the words "state comptroller" and inserting in lieu

4 thereof the words "auditor of state".

1 Sec. 122. Section two hundred eighty-six A point five
2 (28...A.5), Code 1950, is amended by striking from line eleven
3 (11) the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

5 Further amend said section by striking from line seventeen
6 (17) the words "state comptroller" and inserting in lieu thereof
7 the words "auditor of state".

1 Sec. 123. Section two hundred ninety-three point seven
2 (293.7), Code 1950, is amended by striking from line six (6)
3 the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

5 Further amend said section by striking from lines eight
6 (8) and nine (9) the word "comptroller" and inserting in lieu
7 thereof the word "auditor".

1 Sec. 124. Section two hundred ninety-five point four
2 (295.4), Code 1950, is amended by striking from line seven (7)
3 the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

1 Sec. 125. Section three hundred two point one (302.1),
2 Code 1950, is amended by striking from line four (4) of
3 subsection one (1) the words "state comptroller" and inserting
4 in lieu thereof the words "auditor of state".

1 Sec. 126. Section three hundred two point eleven (302.11),
2 Code 1950, is amended by striking from line one (1) the words
3 "state comptroller" and inserting in lieu thereof the words

4 "auditor of state".

5 Further amend said section by striking from line four (4)
6 the words "auditor of state" and inserting in lieu thereof the
7 words "state comptroller".

1 Sec. 127. Section three hundred two point thirteen
2 (302.13), Code 1950, is amended by striking from line three (3)
3 the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

5 Further amend said section by striking from line seven (7)
6 the word "comptroller" and inserting in lieu thereof the words
7 "auditor of state".

1 Sec. 128. Section three hundred ten point seven (310.7),
2 Code 1950, is amended by striking from line three (3) the
3 words "state comptroller" and inserting in lieu thereof the
4 words "auditor of state".

1 Sec. 129. Section three hundred thirteen point seven
2 (313.7), Code 1950, is amended by striking from line three (3)
3 the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

1 Sec. 130. Section three hundred thirteen point nineteen
2 (313.19), Code 1950, is amended by striking the words "state
3 comptroller" from lines eight (8) and nine (9) and inserting
4 in lieu thereof the words "auditor of state".

1 Sec. 131. Section three hundred thirteen point twenty
2 (313.20), Code 1950, is repealed and the following enacted
3 in lieu thereof:

4 . “The state comptroller shall appoint a deputy who shall
5 examine and pass on the validity of all claims against the
6 commission before such claims are approved by the commission
7 and who shall be under the direction and supervision of and
8 subject to removal by the comptroller.

9 The commission shall keep its own books and accounts in
10 such form as may be approved by the comptroller and may hire
11 such personnel as are necessary for the performance of said
12 duty.

1 Sec. 132. Section three hundred twenty-four point fifteen
2 (324.15), Code 1950, is amended by striking from line twenty-four
3 (24) the word “comptroller” and inserting in lieu thereof
4 the word “auditor”.

5 Further amend said section by striking from line twenty-five
6 (25) the word “comptroller” and inserting in lieu thereof the
7 word “auditor”.

1 Sec. 133. Section three hundred twenty-seven point
2 thirteen (327.13), Code 1950, is amended by striking from
3 line eight (8) the words “state comptroller” and inserting in
4 lieu thereof the words “auditor of state”.

1 Sec. 134. Section three hundred thirty-three point eight
2 (333.8), Code 1950, is amended by striking from line three
3 (3) the words “state comptroller” and inserting in lieu thereof
4 the words “auditor of state”.

1 Sec. 135. Section three hundred thirty-four point nine
2 (334.9), Code 1950, is amended by striking from line eight

3 (8) the words "state comptroller" and inserting in lieu
4 thereof the words "auditor of state".

1 Sec. 136. Section three hundred thirty-four point
2 eleven (334.11), Code 1950, is amended by striking from line
3 ten (10) the words "state comptroller or the".

1 Sec. 137. Section three hundred thirty-four point
2 fourteen (334.14), Code 1950, is amended by striking from line
3 three (3) the words "auditor of state" and inserting in lieu
4 thereof the words "state comptroller".

5 Further amend said section by striking from lines seven
6 (7) and eight (8) the words "state comptroller" and inserting
7 in lieu thereof the words "auditor of state".

1 Sec. 138. Section three hundred thirty-four point fifteen
2 (334.15), Code 1950, is amended by striking from line three (3)
3 the words "auditor, the state comptroller" and inserting in
4 lieu thereof the words "comptroller, the auditor of state".

1 Sec. 139. Section three hundred thirty-four point sixteen
2 (334.16), Code 1950, is amended by striking from line one (1)
3 the words "state comptroller" and inserting in lieu thereof the
4 words "auditor of state".

1 Sec. 140. Section three hundred thirty-four point
2 seventeen (334.17), Code 1950, is amended by striking from
3 line seven (7) the word "comptroller" and inserting in lieu
4 thereof the word "treasurer".

1 Sec. 141. Section three hundred thirty-four point
2 nineteen (334.19), Code 1950, is amended by striking from line

3 three (3) the word “comptroller” and inserting in lieu thereof
4 the word “treasurer”.

5 Further amend said section by striking from line fourteen
6 (14) the word “comptroller” and inserting in lieu thereof the
7 word “treasurer”.

1 Sec. 142. Section three hundred thirty-four point
2 twenty-one (334.21), Code 1950, is amended by striking from line
3 two (2) the words “state comptroller” and inserting in lieu
4 thereof the words “auditor of state”.

1 Sec. 143. Section four hundred twenty-one point seventeen
2 (421.17), Code 1950; is amended by striking from line one (1)
3 of subsection seventeen (17) the word “comptroller” and
4 inserting in lieu thereof the word “treasurer”.

1 Sec. 144. Section four hundred twenty-two point sixteen
2 (422.16), Code 1950, is amended by striking from line twenty
3 (20) of subsection three (3) the word “comptroller” and inserting
4 in lieu thereof the words “auditor of state”.

1 Sec. 145. Section four hundred twenty-two point sixty-three
2 (422.63), Code 1950, is amended by striking from line eleven
3 (11) of subsection three (3) the words “state comptroller” and
4 inserting in lieu thereof the words “auditor of state”.

1 Sec. 146. Section four hundred twenty-two point
2 sixty-seven (422.67), Code 1950, is amended by striking from
3 line five (5) the words “state comptroller” and inserting in
4 lieu thereof the words “auditor of state”.

5 Further amend said section by striking from line six (6)

6 the words "state comptroller" and inserting in lieu thereof
7 the words "auditor of state".

1 Sec. 147. Section four hundred twenty-five point one
2 (425.1), Code 1950, is amended by striking from line eight (8)
3 of subsection one (1) the words "state comptroller" and
4 inserting in lieu thereof the words "auditor of state".

1 Sec. 148. Section four hundred twenty-six A point two
2 (426A.2), Code 1950, is amended by striking from line
3 eighteen (18) the words "state comptroller" and inserting in
4 lieu thereof the words "auditor of state".

1 Sec. 149. Section four hundred forty-four point twenty
2 (444.20), Code 1950, is amended by striking from lines
3 twenty-five (25) and twenty-six (26) the words "state comptroller"
4 and inserting in lieu thereof the words "auditor of state".

1 Sec. 150. Section four hundred forty-four point twenty-two
2 (444.22), Code 1950, is amended by inserting a period after
3 the word "comptroller" in line six (6) and striking all of
4 lines seven (7) and eight (8).

1 Sec. 151. Section four hundred forty-five point
2 twenty-two (445.22), Code 1950, is amended by striking the
3 words "state comptroller" from line eleven (11) and inserting
4 in lieu thereof the words "auditor of state".

1 Sec. 152. Section four hundred forty-five point thirty-four
2 (445.34), Code 1950, is amended by striking from line two (2)
3 the word "comptroller's" and inserting in lieu thereof the
4 word "auditor's".

1 Sec. 153. Section four hundred forty-six point twenty-two
2 (446.22), Code 1950, is amended by striking from line eight (8)
3 the words “state comptroller” and inserting in lieu thereof
4 the words “auditor of state”.

1 Sec. 154. Section four hundred fifty point eighty
2 (450.80), Code 1950, is amended by inserting in line seven (7),
3 after the word “shall” the words “request the auditor of state
4 to”.

1 Sec. 155. Section four hundred fifty point ninety-four
2 (450.94), Code 1950, is amended by striking from line
3 seventeen (17) the words “state comptroller” and inserting in
4 lieu thereof the words “auditor of state”.

1 Sec. 156. Section four hundred fifty-two point two
2 (452.2), Code 1950, is amended by striking from line eight (8)
3 the words “state comptroller” and inserting in lieu thereof
4 the words “auditor of state”.

1 Sec. 157. Section four hundred fifty-two point three
2 (452.3), Code 1950, is amended by striking from lines three (3)
3 and four (4) the words “comptroller’s or” and inserting in lieu
4 thereof the words “or county”.

1 Sec. 158. Section four hundred fifty-two point six
2 (452.6), Code 1950, is amended by striking from line five (5)
3 the words “state comptroller” and inserting in lieu thereof
4 the words “auditor of state”.

1 Sec. 159. Section four hundred fifty-two point thirteen
2 (452.13), Code 1950, is amended by striking from lines three

3 (3) and four (4) the words "state comptroller" and inserting
4 in lieu thereof the words "auditor of state".

1 Sec. 160. Section four hundred fifty-two point sixteen
2 (452.16), Code 1950, is amended by striking from lines one (1)
3 and two (2) the words "state comptroller" and inserting in
4 lieu thereof the words "auditor of state".

1 Sec. 161. Section four hundred fifty-two point seventeen
2 (452.17), Code 1950, is amended by striking from line three (3)
3 the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

1 Sec. 162. Section four hundred fifty-two point eighteen
2 (452.18), Code 1950, is amended by striking from lines six (6)
3 and seven (7) the words "state comptroller" and inserting in
4 lieu thereof the words "auditor of state".

1 Sec. 163. Section four hundred fifty-four point seven
2 (454.7), Code 1950 is amended by striking from lines thirty-seven
3 (37) and thirty-eight (38), the words "state comptroller" and
4 inserting in lieu thereof the words "auditor of state".

1 Sec. 164. Section four hundred fifty-four point sixteen
2 (454.16), Code 1950, is amended by striking from line four (4)
3 the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

1 Sec. 165. Section four hundred fifty-four point seventeen
2 (454.17), Code 1950, is amended by striking from line one (1)
3 the words "state comptroller" and inserting in lieu thereof
4 the words "auditor of state".

1 Sec. 166. Section four hundred fifty-five A point
2 twelve (455A.12), Code 1950, is amended by striking from line
3 one (1) the word "comptroller" and inserting in lieu thereof
4 the words "auditor of state".

1 Sec. 167. Section four hundred ninety point seventeen
2 (490.17), Code 1950, is amended by striking from line eight
3 (8) the word "comptroller" and inserting in lieu thereof the
4 word "auditor".

1 Sec. 168. Section five hundred twelve point one hundred
2 two (512.102), Code 1950, is amended, by striking from lines
3 eight (8) and nine (9) the words "state comptroller" and
4 inserting in lieu thereof the words "auditor of state".

1 Sec. 169. Section five hundred fifteen point one
2 hundred twenty-nine (515.129), Code 1950, is amended by
3 inserting after the word "treasury" in line thirteen (13)
4 the words "on warrants drawn by the auditor of state".

1 Sec. 170. Section five hundred twenty-four point sixteen
2 (524.16), Code 1950, is amended by striking the word
3 "comptroller" from line twenty-five (25) and inserting in
4 lieu thereof the words "auditor of state".

1 Sec. 171. Section five hundred twenty-four point
2 seventeen (524.17), Code 1950, is amended by inserting
3 before the word "comptroller" in line fourteen (14) the words
4 "auditor of state at the request of the".

1 Sec. 172. Section five hundred twenty-six point six
2 (525.6), Code 1950, is amended by striking from line seven (7)

3 the word "payment" and inserting in lieu thereof the word
4 "preaudit".

1 Sec. 173. Section five hundred sixty-eight point sixteen
2 (568.16), Code 1950, is amended by inserting before the word
3 "draw" in line twenty-five (25) the words "request the auditor
4 of state to".

1 Sec. 174. Section five hundred sixty-eight point twenty
2 (568.20), Code 1950, is amended by inserting before the word
3 "draw" in line twenty (20) the words "request the auditor of
4 state to".

1 Sec. 175. Section five hundred sixty-eight point
2 twenty-four (568.24), Code 1950, is amended by inserting before
3 the word "draw" in line seven (7) the words "request the
4 auditor of state to".

1 Sec. 176. Section five hundred sixty-nine point four
2 (569.4), Code 1950, is amended by striking from line eight
3 (8) the word "comptroller's" and inserting in lieu thereof
4 the words "state auditor's".

1 Sec. 177. Section six hundred five A point four
2 (605A.4), Code 1950, is amended as follows:

3 1. By striking from lines three (3) and four (4) the
4 words "the state comptroller for deposit with".

5 2. By striking from line twenty-one (21) the words "the
6 state comptroller for deposit with".

1 Sec. 178. Section six hundred five A point nine (605A.9),
2 Code 1950, is amended by inserting after the word "by" in

3 line ten (10) words “auditor of state at the request of”.

1 Sec. 179. Section six hundred forty-one point five
2 (641.5), Code 1950, is amended by inserting after the word “by
3 in line nine (9) the words “the auditor of state at request of”.

1 Sec. 180. Section four hundred twenty-two point
2 forty-seven (422.47), Code 1950, is amended by striking from
3 line ten (10) of subsection six (6) the words “is hereby
4 authorized” and inserting in lieu thereof “shall request the
5 auditor”.

1 Sec. 181. Section four hundred twenty-six point seven
2 (426.7), Code 1950, is amended by inserting after the word
3 “shall” in line five (5) the words “instruct the auditor of
4 state”.

5 Further amend said section by striking from line fifteen
6 (15) the word “he” and inserting in lieu thereof the words
7 “the auditor”.

1 Sec. 182. Section four hundred twenty-six point eight
2 (426.8), Code 1950, is amended as follows:

3 1. By striking from line two (2) the word “comptroller”
4 and inserting in lieu thereof the word “auditor”.

5 2. By striking from lines nine (9) and ten (10) the
6 word “comptroller’s” and inserting in lieu thereof the word
7 “said”.

1 Sec. 183. Section four hundred forty-five point
2 twenty-one (445.21), Code 1950, is amended as follows:

3 1. By striking from line four (4) the word “comptroller”

4 and inserting in lieu thereof the word "auditor".

5 2. By striking from line five (5) the word "comptroller"

6 and inserting in lieu thereof the word "auditor".

1 Sec. 184. Section four hundred forty-five point twenty-two
2 (445.22), Code 1950, is amended by striking from line eleven (11)
3 the word "comptroller" and inserting in lieu thereof the word
4 "auditor".

1 Sec. 185. Section four hundred fifty point eighty-four
2 (450.84), Code 1950, is amended by striking the word
3 "comptroller" the second time it appears in line nineteen
4 (19) and inserting in lieu thereof the words "auditor of
5 state".

1 Sec. 186. Section seven hundred forty-five point
2 seven (745.7), Code 1950, is amended by inserting before the
3 word "comptroller" the second time it appears in line three (3)
4 the words "auditor of state at the request of the".

1 Sec. 187. On the effective date of this Act the officers
2 and departments affected by the provisions of this Act shall
3 make such transfers of books, records, property, and
4 personnel as are necessary to carry out their new duties.

1 Sec. 188. The code editor is hereby authorized to make
2 the following corrections and changes:

3 1. Wherever the statutes, other than in this Act, provide
4 that the comptroller shall draw or issue any warrant, the
5 code editor is authorized to strike such reference to the
6 comptroller and insert in place thereof reference to the

7 auditor of state.

8 2. Wherever the statutes, other than in this Act, provide
9 that any payments for deposit in the state treasury shall be
10 made to the comptroller, the code editor is authorized to
11 strike such reference to the comptroller and insert in lieu
12 thereof reference to the treasurer of state.

13 3. Wherever in the statutes, other than in this Act, it is
14 provided that the comptroller shall charge or credit any
15 account the code editor is authorized to change such reference
16 so as to provide that the auditor of state shall charge or
17 credit such account.

18 4. Wherever reference is made in the statutes, other than
19 in this Act, to annual examination or audit of the accounts
20 of any state department or office other than that of the
21 comptroller by the auditor of state, the code editor is
22 authorized to strike such reference to the auditor and insert
23 in lieu thereof reference to the comptroller.

EXPLANATION OF H. F. 2

The purpose of this bill is to reassign the duties of certain state officers relating to budget and finance as follows:

A. To transfer all duties of the state comptroller relating to general accounting to the auditor of state.

B. To transfer the drawing of warrants from the comptroller to the auditor of state. However, the preaudit of claims is left with the comptroller.

C. To transfer the examination of the accounts of state departments from the auditor to the comptroller. However, examinations under the local budget law are left with the auditor.

D. To transfer any duties of the comptroller in respect to receiving moneys for deposit in the state treasury to the treasurer of state.

E. To create a division of personnel in connection with the comptroller's office to act as sole and exclusive merit system council in all cases where such council is prerequisite to obtaining grants in aid other than state aid.

The object of the aforesaid transfers is to group under the comptroller those duties most nearly relating to preparation of the budget, to group under the auditor those duties most nearly relating to accounting, and to group under the treasurer those duties relating to the physical handling and safe keeping of money.