

**6.71 SCOPE OF AUDITOR'S INVESTIGATION.**

Whenever the governing body of a political subdivision shall have requested a public accountant to make an audit of its books and affairs, and such audit is in progress or has been completed, and registered voters or electors petition or the governing body requests or both the state auditor to make an examination covering the same, or part of the same, period, the state auditor may, in the public interest, limit the scope of the examination to less than that specified in section 6.54, but the scope shall cover, at least, an investigation of those complaints which are within the state auditor's powers and duties to investigate.

**History:** *1957 c 631 s 8; 1959 c 518 s 7; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 1986 c 444; 1Sp2003 c 1 art 2 s 14; 2008 c 200 s 18*