

HISTORY OF THE OFFICE OF COUNTY AUDITOR

In 1851 the first Code of Iowa provided for a "County Judge" to be elected to a term of four years. That election was held on the first Monday of August in 1851. The County Judge was the official keeper of the county seal and was authorized by law to be the general county agent and accounting officer, similar to the County Auditor today. He was required to keep his office at the county seat and be open for daily business. The County Judge of the 1850's, however, was also vested with the "usual powers and jurisdiction of county commissioner and of a judge of probate" (Code of Iowa, 1851).

Other officers elected in 1851 were elected to two-year terms. These were the prosecuting attorney, a Clerk of District Court, a Recorder, a Treasurer, a Sheriff, a County Surveyor, a Coroner, and a Supervisor of Roads. In 1859 the elected term of County Judges was reduced to two years with election still held in odd-numbered years.

On March 22 and April 2 of 1860, the 8th General Assembly substantially reduced the powers of the County Judge. Beginning on January 1, 1861, the Iowa State Legislature established a County Board of Supervisors. The new Board of Supervisors was assigned most of the powers and jurisdictions previously administered by the County Judge. The Clerk of District Court was assigned, by statute, to be the "Clerk" to the Board of Supervisors and "accounting officer" for the county along with their regular duties. The office of County Judge still existed but its duties were diminished by the 12th General Assembly in 1868. The Auditor-Elect would take office on January 1, 1870, to "perform all duties required by law to be performed by such Clerk," which referred to the duties of the present clerk to the Board of Supervisors.

In 1872, as now, it was possible to have the duties of two county officers discharged by one elected officer. The Proposed New Code of 1872, for example, stated that "the Clerk of District Court and the County Recorder shall each be eligible to the office of County Auditor, and may discharge the duties of both offices."

The new Auditor's position was allowed to be administered by an existing elected office. The proposed law, however, did disallow the Treasurer from being assigned the Auditor's duties. Hence, in the following year, 1873, the Official Code of Iowa reflected, more specifically, this concern of the Iowa Legislature. A new section was added which stated "the offices of County Auditor and County Treasurer shall not be united in the same person." This new section further "prohibited the Auditor from acting as attorney in any matter pending before the Board of Supervisors."