Bond Case Briefs

Municipal Finance Law Since 1971

POLITICAL SUBDIVISIONS - IOWA

Sand v. An Unnamed Local Government Risk Pool

Supreme Court of Iowa - April 7, 2023 - N.W.2d - 2023 WL 2817479

State Auditor filed application to enforce subpoena for financial records of local government risk pool.

The District Court denied application. Auditor appealed.

The Supreme Court held that pool was not a "governmental subdivision" over which Auditor had statutory authority.

Local government risk pool organized as an unincorporated nonprofit association was not an entity organized under chapter 28E on joint exercise of governmental powers and was thus not a "governmental subdivision" over which the State Auditor had statutory authority.

Government entities have statutory authority to establish, join, and pay funds into a local government risk pool; the repeated statutory authorizations to establish, join, and pay into a local government risk pool implicitly confer the authority to create a local government risk pool outside of chapter 28E on joint exercise of governmental powers.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com