

HOUSE RESEARCH

Bill Summary

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Overview

Allows counties to have audits done by certified public accountants. Under current law, the State Auditor must audit counties.

Section

- 1 Examination of counties.** Provides that the State Auditor may, instead of shall, audit each county annually. Provides that if an audit is done by a private certified public accountant, the State Auditor, may require specific additional information from the private auditor. Provides that the State Auditor may accept the private audit or make additional examinations.
- 2 Cities of the first class.** Provides that the State Auditor shall, instead of may, bill cities of the first class monthly for services provided.
- 3 Examination pursuant to petition.** Authorizes registered voters of a county to petition the State Auditor for an examination of county books. This is the same as authority that currently applies to cities and towns.
- 4 Examination pursuant to resolution.** Authorizes a county board to employ a certified public accountant to examine its books. This is the same as authority that currently applies to cities, towns, and school districts.
- 5 Cooperation with public accountants.** Adds counties to the existing list of political subdivisions in the law requiring cooperation between the State Auditor and public accountants.
- 6 Procedures for auditors.** Adds counties to section providing that the State Auditor must prescribe minimum procedures and audit scope for local government audits.
- 7 Practices of public accountants authorized.** Adds counties to the existing list of political subdivisions that public accountants may audit.

Section

- 8** **Evidence of misconduct.** Adds counties to the existing list of political subdivisions for which a public accountant conducting an audit must report evidence pointing to misconduct.
- 9** **Request to governing body.** Adds counties to the existing list of political subdivisions for which a public accountant can request the State Auditor's assistance.
- 10** **Access to reports.** Adds counties to the existing list of political subdivisions in a law dealing with sharing of documents between the State Auditor and a public accountant.
- 11** **Scope of auditor's investigation.** Adds counties to the existing list of political subdivisions in a law dealing with limiting the scope of investigation.