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Authorizes a county to have an audit performed by a private CPA firm. Requires counties to notify the State Auditor before January 1 of a year in which the county is going to use a private CPA firm (and to notify the State Auditor if the county is going to switch back and have the State Auditor audit the county). Requires the audit to meet standards and be in the form required by the State Auditor. Authorizes the State Auditor to require additional information, but requires the State Auditor to accept the audit unless the State Auditor determines it does not meet industry auditing standards or is not in the form required by the auditor.