

HOUSE RESEARCH

Bill Summary

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Section

- 1 Examination of counties.** Authorizes counties to have audits performed by a certified public accountant firm, instead of by the State Auditor. Requires counties to notify the State Auditor if they are changing between the State Auditor and a CPA firm. Requires audits performed by CPA firms to meet standards and be in the form required by the State Auditor. Provides that the State Auditor may require additional information from the CPA firm, but must accept the audit unless the State Auditor determines that the audit does not meet industry standards or is not in the form required by the State Auditor.