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Current law authorizes the state auditor to require CPA firms conducting county audits to submit additional information related to the audit, or to conduct additional examinations, if the auditor determines that the additional information or examinations are in the public interest. Current law also authorizes the state auditor to reject a CPA firm audit if either the audit or its form does not meet recognized industry auditing standards.

This bill requires the state auditor to provide counties and CPA firms an opportunity to respond to potential findings, conclusions, and questions. Detailed procedures directing when these opportunities must be provided are included in the bill.