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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 adopt administrative rules that establish the procedures and standards to be used in making the determinations described above. The state auditor may use the expedited rulemaking process to adopt the rules, if a notice of intent to adopt rules is published in the State Register before August 1, 2018.