

Floor Amendment to HB 121-FN

1 Amend RSA 21:J-19 as inserted by section 1 of the bill by replacing it with the following:

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3 21-J:19 Audit.

4 I. Any town, or school district, or village district or precinct, at the annual meeting or at a  
5 special meeting, or the selectmen of any town, or the governing body of any city, or the school board  
6 of any school district, or the commissioners of any village district or precinct, may hire a certified  
7 public accountant or a public accountant licensed by the state under RSA ~~309-A:8~~ **309-B** to conduct  
8 ~~[such an audit within]~~ **and complete such audit no later than** one year after the close of the  
9 municipality's **or school district's** fiscal year in accordance with audit guidelines and applicable  
10 statutes.

11 II. Every audit made by independent public accountants licensed under RSA ~~309-A:8~~ **309-B**  
12 ~~A:8~~, except examinations for special limited purposes, shall cover the accounts and records of all  
13 officials responsible for the receipt, custody, and disbursement of public funds. The audit reports  
14 shall include a summary of findings and recommendations regarding compliance with applicable  
15 statutory provisions of law, and the adequacy of accounting and business procedures pursued by the  
16 unit of government examined. Management letters, so-called, shall be included as part of the official  
17 audit findings and recommendations. Contracts executed between local units of government and  
18 counties and independent public accountants shall stipulate that all accounts and funds of the  
19 governmental unit are to be audited and a report of audit prepared in accordance with this section.  
20 A written or printed report of every completed audit shall be made to the proper local officials  
21 including a summary of the findings and recommendations of the auditors and a copy of such  
22 summary shall be published in the next annual report following the fiscal year in which the audit  
23 was completed. **A copy of the completed audit shall be posted on the governing body's**  
24 **website and the findings and recommendations reviewed at the next public meeting of the**  
25 **governing body.**

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27 Amend RSA 21-J:20-a, I(a) as inserted by section 3 of the bill by replacing it with the following:

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29 (a) May levy a fine of up to \$500 per day for every day of noncompliance, commencing 60  
30 days after the department has provided written notice to the municipality, political subdivision,  
31 school district, or county of the intent to levy such fine; and