

CHAPTER 271
SB 585-FN - FINAL VERSION

14May2026... 1769h

2026 SESSION

26-2067
09/08

SENATE BILL ***585-FN***

AN ACT relative to audits for communications districts.

SPONSORS: Sen. McConkey, Dist 3; Sen. Pearl, Dist 17; Sen. McGough, Dist 11; Sen. Murphy, Dist 16; Sen. Innis, Dist 7; Sen. Birdsell, Dist 19; Sen. Carson, Dist 14; Rep. J. MacDonald, Carr. 6

COMMITTEE: Election Law and Municipal Affairs

ANALYSIS

This bill provides an exception to the requirement that communications districts hire an outside accountant to conduct an audit.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears ~~[in brackets and struckthrough.]~~
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT relative to audits for communications districts.

Be it Enacted by the Senate and House of Representatives in General Court convened:

- 1 271:1 Communications Districts; Audits. Amend RSA 53-G:10 to read as follows:
2 53-G:10 Audits. The governing board shall hire a certified public accountant or a public accountant
3 licensed by the state under RSA 309-B:5 to conduct a financial audit, in accordance with generally
4 accepted governmental auditing standards as adopted by the United States General Accounting Office
5 and applicable state statutes, to be completed within 6 months after the close of each fiscal year. Upon
6 completion of an audit, the governing board shall review and vote on acceptance of the audit and send a
7 copy of the audited financial statements, the auditor's opinion on those statements, a report on internal
8 control, a report on compliance, and any other auditor reports to the governing body of each of the
9 member municipalities and to the department of revenue administration. ***The department of revenue***
10 ***administration shall waive the requirement of an independent audit for any fiscal year upon petition by the***
11 ***governing board demonstrating that either the district's annual revenue or expenses during the previous***
12 ***year were less than \$50,000 and the district agreement provides that the district is not a tax authority and***
13 ***prohibits the district from raising revenue from any member municipality except through voluntary***
14 ***contribution by such member or pursuant to contractual agreement with such member.*** At least every 2
15 years, the governing board shall vote on whether to contract for a performance audit of the district in
16 accordance with the generally accepted governmental auditing standards. Upon completion of a
17 performance audit, the committee shall review and vote on acceptance of the audit and send a copy of the
18 resulting materials to the governing body of each of the member municipalities and to the department of
19 revenue administration.
20 271:2 Effective Date. This act shall take effect 60 days after its passage.

Approved: July 02, 2026
Effective Date: August 31, 2026

