HB 1361 - AS INTRODUCED

2018 SESSION

18-2472
10/08

HOUSE BILL ***1361***

AN ACT relative to county audits.

SPONSORS: Rep. F. McCarthy, Carr. 2; Rep. Comeau, Carr. 5; Rep. W. Marsh, Carr. 8

COMMITTEE: Municipal and County Government

ANALYSIS

This bill modifies the time frame for the completion of a county audit and requires the executive committee of the county convention to review the audit report.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

18-2472
10/08

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to county audits.

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

1 County Audits; Completion Dates. Amend RSA 28:3-a to read as follows:

28:3-a County Audits. In the event that an audit is required, the commissioners, with the approval of the executive committee of the county convention, shall engage the services of a certified public accountant qualified in municipal and county finances for the purpose of conducting an audit of the county books of account. The performance and scope of the audit shall be in accordance with generally-accepted auditing practice. The audit shall include an examination for conformance with state and federal laws and regulations relating to county finances, including rules adopted by the commissioner of revenue administration pursuant to RSA 541-A, and shall also include an examination of any subject of county finances that may be requested either by the commissioners, by the county convention, or by the treasurer. The audit shall ***begin not later than 60 days following the close of the county fiscal year and*** be completed within [~~90~~]***120*** days following the close of the county fiscal year. The commissioners shall cause the report of the auditor, together with the customary management letter and auditee responses, to be published with or supplementary to the annual reports of the county officers.

2 New Section; Review of County Audits. Amend RSA 28 by inserting after section 3-a the following new section:

28:3-b Review of County Audits. Following completion of a county audit under RSA 28:3-a, the executive committee of the county convention shall review the audit report for compliance with the criteria described in RSA 28:3-a and may make recommendations for subsequent audits including the disapproval of the auditor for engagement in future audits of county finances.

3 Effective Date. This act shall take effect 60 days after its passage.