

Rep. Grund, Hills. 34
Rep. Stavis, Graf. 13
April 30, 2026
2026-1769h
09/07

Amendment to SB 585-FN

1 Amend the bill by replacing section 1 with the following:

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3 1 Communications Districts; Audits. Amend RSA 53-G:10 to read as follows:

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