30-A §5823. ANNUAL POSTAUDIT

Each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year by the Department of Audit or by a qualified public accountant elected by ballot or engaged by its officers. The officers shall notify the State Auditor of the name and address of the auditor within 30 days after the auditor is elected or engaged. The postaudit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor. [1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD).]

1. **New postaudit.** If the voters of a municipality or quasi-municipal corporation are dissatisfied with the postaudit made by a public accountant, they may obtain a new postaudit by filing a petition with the State Auditor. The petition must be signed by:

A. At least 10% of the voters of a municipality or quasi-municipal corporation with a population under 10,000; or [1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD).]

B. At least 1,000 voters in a municipality or quasi-municipal corporation with a population of 10,000 or over. [1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD).]

Upon the filing of a valid petition, the State Auditor shall order a new postaudit to be made by the Department of Audit. The municipality or quasi-municipal corporation shall pay the expense of this postaudit.

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

2. **Records available to auditor.** Whenever a postaudit is being made, all necessary records shall be made available to the auditor.

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

3. **Report.** After the postaudit has been completed, the auditor shall submit a report to the officers of the municipality or quasi-municipal corporation.

A. The report must contain the following items:

(1) A management letter, if applicable;

(2) A letter of transmittal;

(3) The independent auditor's report on the financial statements; and

(4) All financial statements and all other information required by governmental accounting and financial reporting standards. [2003, c. 178, §5 (AMD).]

B. Within 30 days after the postaudit is completed, the auditor shall send to the State Auditor:

(1) A certified copy of the postaudit report, excluding the management letter; and

(2) A certified copy of the audit procedural form prescribed by the State Auditor for governmental audits. [1997, c. 142, §2 (AMD).]

C. Any auditor who fails to file the copies required by paragraph B commits a civil violation for which a forfeiture of not more than $100 may be adjudged. [1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD).]

[2003, c. 178, §5 (AMD) .]

4. **Expense.** Each municipality and quasi- municipal corporation shall pay the expense of its postaudit.

A. The State Auditor shall certify to the Treasurer of State for collection any unpaid balance due the Department of Audit after a 90-day period from the date of billing has elapsed. [1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD).]

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

5. **Report kept.** The complete report of the postaudit shall be kept in the office of the municipality or quasi-municipal corporation.

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

SECTION HISTORY
1987, c. 737, §§A2,C106 (NEW). 1989, c. 6, (AMD). 1989, c. 9, §2 (AMD). 1989, c. 104, §§C8,10 (AMD). 1997, c. 142, §§1,2 (AMD). 2003, c. 178, §5 (AMD).

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