

HB 2307 -- PERFORMANCE AUDITS IN THIRD CLASS COUNTIES

SPONSOR: Eslinger

Currently, the State Auditor is permitted to conduct performance audits when performing an audit of a county office. This bill prohibits the State Auditor from conducting a performance audit when conducting a non-petition audit in a third class county if:

(1) The county commission has adopted a resolution electing not to be subject to a performance audit; and

(2) The county has undergone an audit by a certified public accountant within the preceding two years.

The county commission is required to send the resolution and audit report to the State Auditor.

This bill is the same as SB 615 (2020).