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State of Minnesota  
HOUSE OF REPRESENTATIVES  
NINETIETH SESSION

H. F. No. 3376

03/05/2018 Authored by Vogel and Anderson, S.,  
The bill was read for the first time and referred to the Committee on Government Operations and Elections Policy

1.1 A bill for an act  
1.2 relating to state government; requiring the state auditor to adopt rules related to  
1.3 the review of certain audits conducted by CPA firms; amending Minnesota Statutes  
1.4 2017 Supplement, section 6.481, subdivision 3.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2017 Supplement, section 6.481, subdivision 3, is amended  
1.7 to read:

1.8 Subd. 3. **CPA firm audit; rulemaking required.** A county audit performed by a CPA  
1.9 firm must meet the standards and be in a form meeting recognized industry auditing  
1.10 standards. The state auditor may require additional information from the CPA firm if the  
1.11 state auditor determines that is in the public interest, but the state auditor must accept the  
1.12 audit unless the state auditor determines the audit or its form does not meet recognized  
1.13 industry auditing standards. The state auditor may make additional examinations as the  
1.14 auditor determines to be in the public interest. The state auditor must adopt rules, according  
1.15 to the requirements of chapter 14, that establish procedures and standards to be used in  
1.16 making the determinations required or authorized by this subdivision.

1.17 **EFFECTIVE DATE.** This section is effective the day following final enactment.

1.18 Sec. 2. **STATE AUDITOR RULEMAKING; EXPEDITED PROCESS**  
1.19 **AUTHORIZED.**

1.20 The state auditor may adopt the rules required by Minnesota Statutes, section 6.481,  
1.21 subdivision 3, using the expedited process provided by Minnesota Statutes, section 14.389,

- 2.1 if the notice of intent to adopt rules is published on or before August 1, 2018. If the expedited
- 2.2 process is used, Minnesota Statutes, section 14.389, subdivision 5, applies.
- 2.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.