

2.1 (2) throughout the state auditor's review, the auditor shall allow the county and the CPA
2.2 firm at least 30 days to respond to any request by the auditor for documents or other
2.3 information;

2.4 (3) at least 30 days before issuing a final report, the state auditor must provide the CPA
2.5 firm with a draft report of the state auditor's findings;

2.6 (4) at least 20 days before issuing a final report, the state auditor must hold a formal exit
2.7 conference with the CPA firm to discuss the findings in the state auditor's draft report;

2.8 (5) the state auditor shall make changes to the draft report if the state auditor determines
2.9 changes are warranted as a result of information provided by the CPA firm during the state
2.10 auditor's review; and

2.11 (6) the state auditor's final report must include any written responses provided by the
2.12 CPA firm.