

**3530.2600 AUDIT.**

Multicounty multitype library systems which receive grants shall annually submit to the Division of State Library Services an audit of receipts and disbursements within 180 days after the end of the multicounty multitype library system's fiscal year. The audit shall be performed by the staff of the state auditor's office, by a certified public accountant, or by a public accountant as defined in and in accordance with Minnesota Statutes 1978, sections 6.64 to 6.71.

**Statutory Authority:** *MS s 134.32; 134.36*

**History:** *L 2004 c 294 art 5 s 21; L 2013 c 116 art 7 s 22*

**Published Electronically:** *July 19, 2013*