

8122.0450 TERMINATION OF AUDIT ENGAGEMENT.

If for any reason the audit engagement is terminated by either the licensed organization or the independent accountant prior to its completion and filing of the annual financial audit report, the accountant is, within ten days of termination, required to make a written report to the Department of Revenue detailing the reason or reasons for the termination.

Statutory Authority: *MS s 14.388; 270.06; 270C.06*

History: *20 SR 1482; L 2005 c 151 art 1 s 114; 45 SR 827*

Published Electronically: *March 10, 2021*