

**§1660-G. Standard audit practices**

The commissioner shall adopt rules no later than 180 days after July 3, 1995 containing at least the following requirements for audit practices. [RR 1997, c. 2, §10 (COR).]

**1. Federal requirement.** All federal audits prepared for agencies to which section 1660-F, subsection 1, paragraphs A and B apply must be performed by qualified independent public accountants. Agencies to which section 1660-F, subsection 1, paragraphs A and B apply must obtain audits that satisfy the federal audit requirement. Department auditors shall oversee these federal audit report submissions.

[PL 1995, c. 402, Pt. C, §2 (NEW).]

**2. Department requirement.**

[PL 2005, c. 519, Pt. SS, §3 (RP).]

## SECTION HISTORY

PL 1995, c. 402, §C2 (NEW). RR 1997, c. 2, §10 (COR). PL 2005, c. 519, §SS3 (AMD).

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