

TITLE 1: GOVERNMENT
DIVISION 2: EXECUTIVE BRANCH

§ 2306. Public Auditor: Power to Hire Outside Specialists.

(a) The Public Auditor may obtain the services of independent certified public accountants, qualified management consultants, or other professional persons, as the Public Auditor deems necessary to assist in carrying out his or her duties. Independent specialists shall be used for any audit involving the office of the Public Auditor, or with respect to which the Public Auditor or the office of the Public Auditor has a conflict of interest, including an audit of any agency, contract, or grant for which the Public Auditor has had management responsibility or in which the Public Auditor was employed:

- (1) During the two years preceding the time period covered by the audit; or
- (2) During the two years preceding or subsequent to the audit time period.

(b) If the Public Auditor fails to schedule an audit so that it can be completed in time to comply with any applicable law or the terms of any loan, grant, financial assistance, or contract, or if the Public Auditor fails to commence, conduct, or complete any audit as required by law, the person or agency concerned may, upon the approval of the Governor and Public Auditor and subject to the availability of funds, enter into a contract with any independent certified public accountant for the purpose of conducting the audit. The audit shall be conducted as closely as possible to the standards adopted by the office of the Public Auditor.

Source: PL 3-91, § 205.