

TITLE 1: GOVERNMENT
DIVISION 7: PLANNING, BUDGETING AND AUDITING

§ 7850. Penalties; Failure to Make Proper Audit; Making False Audit; Failure to Produce Documents or Information.

(a) All agencies shall enter into their public record sufficient information for a proper audit, and shall make the same available to the Public Auditor upon request.

(b) Any person who willfully fails or refuses to furnish or produce any book, record, paper, document, data, or sufficient information necessary to a proper audit which the Public Auditor is authorized by law to perform may be found guilty of an offense and may be punished by imprisonment for not more than three months, or a fine of \$1,000, or both.

(c) A willful failure or refusal by any person to furnish or provide upon request any book, record, paper, document, data, or sufficient information necessary to a proper audit which the Public Auditor is authorized by law to perform is cause for removal of the official or employee from office as provided by law.

Source: PL 3-91, § 409.