

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 2: TOURISM**

**§ 2126. Auditing.**

The Public Auditor shall audit the operations, books, and records of the MVA at least annually and in accordance with 1 CMC § 7710(a) and 1 CMC § 2301 et seq. The report of the audit shall be transmitted to the executive managing director, the board, the Governor, and the legislature. If the Public Auditor does not complete an annual audit within three months of the close of the fiscal year, the MVA shall immediately engage a certified public accountant for that purpose.

**Source:** PL 11-15, § 13.

**Commission Comment:** See the comment to 4 CMC § 2101.