

**51-2a-402 Accounting reports of entity not complying with the report requirements.**

- (1) The state auditor shall make, or shall cause an accounting report to be made, of any entity that does not comply with the accounting report requirements as provided in Title 51, Chapter 2a, Part 2, Accounting Reports.
- (2) The state auditor shall contract with a licensed certified public accountant to complete the accounting report.

Enacted by Chapter 206, 2004 General Session