

# HB338 INTRODUCED



1 HB338  
2 XCPAZZZ-1  
3 By Representatives Butler, Gidley, Lipscomb  
4 RFD: County and Municipal Government  
5 First Read: 19-Mar-24



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SYNOPSIS:

Under existing law, a Class IV municipality may not hire the same accountant to conduct the municipality's audit for more than three consecutive years.

This bill would remove that restriction.

A BILL  
TO BE ENTITLED  
AN ACT

Relating to Class IV municipalities; to amend Section 11-43B-9, Code of Alabama 1975; to remove the restriction that audits of Class IV municipalities not be conducted by the same accountant for more than three consecutive years.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 11-43B-9, Code of Alabama 1975, is amended to read as follows:

"§11-43B-9

The mayor ~~shall~~, from time to time, shall prepare a detailed statement of all receipts and expenses of the city. At the end of each fiscal year the council shall cause the books and accounts of the city to be audited by a reputable, disinterested certified public accountant. ~~The same accountant~~



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29 ~~shall not conduct the audit for more than three consecutive~~  
30 ~~fiscal years.~~ A true summary of the annual audit report shall  
31 be published once in a newspaper of general circulation in the  
32 city. The audit report shall be submitted by the mayor to the  
33 council at its first meeting after the completion of ~~such~~ the  
34 report."

35 Section 2. This act shall become effective on October  
36 1, 2024.