

1.1 moves to amend H.F. No. 3077 as follows:

1.2 Page 1, after line 7, insert:

1.3 "Section 1. Minnesota Statutes 2015 Supplement, section 6.481, subdivision 2, is
1.4 amended to read:

1.5 Subd. 2. **Annual audit required.** (a) A county must have an annual financial audit.
1.6 A county may choose to have the audit performed by the state auditor, or may choose to
1.7 have the audit performed by a CPA firm meeting the requirements of section 326A.05.
1.8 A contract between a county and a CPA firm for annual financial audits may not be for
1.9 more than two years. Bids or requests for proposals for an annual financial audit must be
1.10 solicited by public notice. A county must send the notice to the state auditor and allow the
1.11 state auditor to respond to the solicitation.

1.12 (b) The state auditor or a CPA firm may accept the records and audit of the
1.13 Department of Human Services instead of examining county human service funds, if the
1.14 audit of the Department of Human Services has been made within any period covered by
1.15 the auditor's audit of other county records."

1.16 Renumber the sections in sequence and correct the internal references

1.17 Amend the title accordingly