

CHAPTER 162
HB 101 - FINAL VERSION

7Apr2021... 0164h
04/22/2021 1146s

2021 SESSION

21-0101
10/08

HOUSE BILL **101**

AN ACT relative to the close of a county's books of records.

SPONSORS: Rep. J. MacDonald, Carr. 6; Rep. Marsh, Carr. 8; Rep. Crawford, Carr. 4; Rep. Nelson, Carr. 5; Rep. Avellani, Carr. 5; Rep. Deshaies, Carr. 6

COMMITTEE: Municipal and County Government

AMENDED ANALYSIS

This bill requires counties to close their books 90 days following the end of the fiscal year unless granted an extension by the commissioner of revenue administration.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struckthrough.]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty One

AN ACT relative to the close of a county's books of records.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 162:1 Counties; Close of Books for Fiscal Year. Amend RSA 28:3-a to read as follows:

2 28:3-a County ***Close of Books***; Audits.

3 ***I. Counties shall close their books on or before 90 days following the end of the***
4 ***county fiscal year unless the county has been granted an extension by the commissioner of***
5 ***the department of revenue administration. The commissioner may grant one or more 45-***
6 ***day extensions for cause, and shall notify the chairperson of the county convention of each***
7 ***extension and the reasons it was granted.***

8 ***II.*** In the event that an audit is required or requested by resolution by either the board of
9 commissioners or the county convention, the commissioners, with the approval of the executive
10 committee of the county convention, shall engage the services of a certified public accountant
11 qualified in municipal and county finances for the purpose of conducting an audit of the county books
12 of records. The performance and scope of the audit shall be in accordance with generally-accepted
13 auditing standards. The audit shall include an examination for conformance with state and federal
14 laws and regulations relating to county finances, including rules adopted by the commissioner of
15 revenue administration pursuant to RSA 541-A, and shall also include an examination of any subject
16 of county finances that may be requested either by the commissioners, by the county convention, or
17 by the treasurer. The audit shall be completed within 120 days following the close of the books of the
18 county fiscal year. The commissioners shall cause the report of the auditor, together with the
19 customary management representation letter and management responses, to be published with or
20 supplementary to the annual reports of the county officers, with a copy forwarded to the department
21 of revenue administration. Upon completion of a county audit under this section, the county
22 convention shall review the audit, management representation letter, and management responses
23 for compliance with the criteria described in this section and may suggest alternative or additional
24 measures for use in subsequent audits.

162:2 Effective Date. This act shall take effect 60 days after its passage.

Approved: July 30, 2021
Effective Date: September 28, 2021