

**UNIFORM BUDGETING AND ACCOUNTING ACT (EXCERPT)**  
**Act 2 of 1968**

**141.426 Certified public accountants; cost.**

Sec. 6.

Local units may retain certified public accountants to perform such audits. If any unit fails to provide for an audit, the state treasurer shall either conduct the audit or appoint a certified public accountant to perform it. The entire cost of any such audits will be borne by the local unit.

**History:** 1968, Act 2, Imd. Eff. Feb. 20, 1968