

**PUBLIC HIGHWAYS AND PRIVATE ROADS (EXCERPT)**  
**Act 283 of 1909**

**224.28 Audit report; contents.**

Sec. 28.

An audit report shall:

(a) State that the audit was conducted in accordance with generally accepted auditing standards and with the standards as provided in Act No. 71 of the Public Acts of 1919, being section 21.41 of the Michigan Compiled Laws.

(b) State that the financial statements in the reports were prepared in accordance with generally accepted accounting principles applied on a consistent basis and with applicable rules of a state department or agency. Deviations from the principles or rules, shall be described.

(c) Disclose material deviations by the county road commission from generally accepted accounting practices or from applicable rules of a state department or agency.

(d) Disclose fiscal irregularities, defalcations, misfeasance, nonfeasance, or malfeasance which came to the auditors' attention.

**History:** Add. 1975, Act 199, Imd. Eff. Aug. 14, 1975

**Popular Name:** County Road Law