

## Dakota County Mandate Recommendation

State Auditor Requirements			
Mandate	Statute	Rule	Comment
Allow all counties the option of bidding out the annual audit to private CPA firms	6.48		Not all counties have been provided the opportunity by the State Auditor to use a private CPA firm for the audit; every county should have the opportunity to potentially lower its costs. All counties should have the ability to decide independently if they wish to have a private CPA firm or the State conduct annual audit.