

HB22 INTRODUCED



1 HB22
2 7BH37EV-1
3 By Representative Butler
4 RFD: County and Municipal Government
5 First Read: 13-Jan-26
6 PFD: 11-Aug-25

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4 SYNOPSIS:

5 Under existing law, a Class IV municipality may
6 not hire the same accountant to conduct the
7 municipality's audit for more than three consecutive
8 years.

9 This bill would remove that restriction.

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12 A BILL
13 TO BE ENTITLED
14 AN ACT
15

16 Relating to Class IV municipalities; to amend Section
17 11-43B-9, Code of Alabama 1975; to remove the restriction that
18 audits for Class IV municipalities may not be conducted by the
19 same accountant for more than three consecutive years.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. Section 11-43B-9, Code of Alabama 1975, is
22 amended to read as follows:

23 "§11-43B-9

24 The mayor ~~shall~~, from time to time, shall prepare a
25 detailed statement of all receipts and expenses of the city.
26 At the end of each fiscal year, the council shall cause the
27 books and accounts of the city to be audited by a reputable,
28 disinterested certified public accountant. ~~The same accountant~~



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29 ~~shall not conduct the audit for more than three consecutive~~
30 ~~fiscal years.~~ A true summary of the annual audit report shall
31 be published once in a newspaper of general circulation in the
32 city. The audit report shall be submitted by the mayor to the
33 council at its first meeting after the completion of ~~such~~ the
34 report."

35 Section 2. This act shall become effective on October
36 1, 2026.