

SB164 ENROLLED



1 SB164
2 SLVB477-2
3 By Senator Jones
4 RFD: County and Municipal Government
5 First Read: 14-Jan-26



SB164 Enrolled

1 Enrolled, An Act,

2

3

4 Relating to Class IV municipalities; to amend Section
5 11-43B-9, Code of Alabama 1975; to remove the restriction that
6 audits for Class IV municipalities may not be conducted by the
7 same accountant for more than three consecutive years.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

11 "§11-43B-9

12 The mayor ~~shall~~, from time to time, shall prepare a
13 detailed statement of all receipts and expenses of the city.
14 At the end of each fiscal year, the council shall cause the
15 books and accounts of the city to be audited by a reputable,
16 disinterested certified public accountant. ~~The same accountant~~
17 ~~shall not conduct the audit for more than three consecutive~~
18 ~~fiscal years.~~ A true summary of the annual audit report shall
19 be published once in a newspaper of general circulation in the
20 city. The audit report shall be submitted by the mayor to the
21 council at its first meeting after the completion of ~~such~~ the
22 report."

23 Section 2. This act shall become effective on October
24 1, 2026.



SB164 Enrolled

25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57

President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB164

Senate 25-Feb-26

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris,
Secretary.

House of Representatives

Passed: 08-Apr-26

By: Senator Jones