

TITLE 1: GOVERNMENT
DIVISION 7: PLANNING, BUDGETING AND AUDITING

§ 7822. Audit Standards.

(a) The audit standards shall be consistent with the provisions of this part and with generally accepted auditing standards. The audit standards shall incorporate the Standards for Audit of Government Operations, Programs, Activities, and Functions published from time to time by the United States General Accounting Office, including those standards issued by the American Institute of Certified Public Accountants referred to therein.

(b) All audits conducted or caused to be conducted by the Public Auditor shall be performed with the highest degree of professionalism and with strict avoidance of any degree of partisanship or bias.

Source: PL 3-91, § 207.