

46-1112. Definitions. As used in the legislative post audit act, unless the context otherwise requires:

(a) "Person" means an individual, proprietorship, partnership, limited partnership, association, trust, estate, business trust, group, or corporation, whether or not operated for profit, or a governmental agency, unit, or subdivision.

(b) "State agency" means any state office, officer, department, board, commission, institution, bureau, agency, or authority or any division or unit thereof.

(c) "Financial-compliance audit" means an audit of the financial affairs and transactions of a state agency required to comply with federal government audit requirements for receiving federal grants or an audit of the financial affairs and transactions of a state agency otherwise required by law to be performed.

(d) "Firm" means any individual, firm, partnership, corporation, association or other legal entity permitted by law to engage in practice as a certified public accountant.

(e) "Federal grant" means moneys received by a state agency under any act or appropriation of the federal government or moneys received by a state agency under the state and local fiscal assistance act of 1972 and amendments thereto.

History: L. 1974, ch. 215, § 1; L. 1977, ch. 186, § 3; L. 1980, ch. 153, § 11; April 30.