

TITLE 31  
COUNTIES AND COUNTY LAW

CHAPTER 17  
AUDITS OF COUNTY RECORDS

31-1701. AUDIT OF COUNTY FINANCES -- FILING. The board of county commissioners of every county shall cause to be made, annually, a full and complete audit of the financial transactions of the county. Such audit shall be made by and under the direction of the board of county commissioners as required in section [67-450B](#), Idaho Code.

[31-1701, added 1977, ch. 71, sec. 2, p. 134; am. 1993, ch. 327, sec. 14, p. 1204; am. 1993, ch. 387, sec. 3, p. 1419.]