

Office of the State Auditor

States with Audit Provisions for Contractors

Arizona – [ARIZONA PROCUREMENT CODE](#) § 41-2548 (B) (p.24)

Right to audit records – the “state” is entitled to audit contractors; no specific office / entity is listed.

California – [State Contracting Manual - Volume 1](#) See [7.50](#)

Illinois - [5. AUDIT/RETENTION OF RECORDS](#) (OAG – [Office of the Auditor General](#))

Indiana - [STANDARD CONTRACT FOR A CONSULTANT FOR A PUBLIC WORKS PROJECT](#)

See sections 4. (Accounting Records) and 11. (Audit). Contractor subject to audit

Iowa – [Model contract](#)

See 16.22 (Record Retention and Access)

Louisiana – [OFFICE OF STATE PROCUREMENT \(OSP\) PROFESSIONAL SERVICES CONTRACT GUIDELINES](#)

See top of page 35.

Massachusetts – General Laws [Section 12](#):

Michigan – [Section 18.1470](#)

Refers to compliance (which should include deliverables) and mentions financial & accounting records.

Missouri – [Statutes Chapter 29](#)

29.200 - 2. The auditor, on his or her initiative and as often as he or she deems necessary, to the extent deemed practicable and consistent with the overall responsibility as contained in this chapter, shall make or cause to be made audits of **all or any part of the activities of the state agencies** [presumably, “activities” includes contracted services].

New York - [Appendix A – Standard Clauses for New York State Contracts](#) See 10. RECORDS

In NY, the [Comptroller](#) is also the state auditor.

North Carolina – [§ 147-64.7. Authority.](#)

See (a)(2)a. (a)(4) and (a)(5)

Ohio – Standard Terms & Conditions (records available to the state for audit)

[VI. PERFORMANCE AND COMPLIANCE A. AUDITS](#)

Oklahoma - [74 O.S. § 85.41. Professional Services Contracts](#) See #5.

Tennessee – [Contracts Guideline : G-030](#) See 4.(i). Audit & Documentation

As in NY, the Comptroller performs audit functions.

Texas - [Sec. 2262.154.](#) REQUIRED PROVISION RELATING TO AUDITING

Utah - [Utah Admin. Code 33-12-605](#) See section (2)

(1)(a)(iv) – “authorized representative” includes the state auditor.