

**476.81 Audit required.**

The board may periodically retain a nationally or regionally recognized independent auditing firm to conduct an audit of the nonutility services provided by a public utility subject to the provisions of [section 476.80](#). A nonutility service audit shall not be conducted more frequently than every three years, unless ordered by the board for good cause. The cost of the audit shall be paid by the public utility to the independent auditing firm and shall be included in its regulated rates and charges, unless otherwise ordered by the board for good cause after providing the public utility the opportunity for a hearing on the board's decision.

[89 Acts, ch 103, §12](#); [2014 Acts, ch 1099, §13](#)

Section amended