

11.3 When audits and examinations begin.

For purposes of [this chapter](#), an audit or examination commences when the period of professional engagement begins pursuant to the government auditing standards prescribed by the comptroller general of the United States and published by the United States government accountability office or as specified in [Code of Federal Regulations, Title 2, Part 200](#).

[2023 Acts, ch 103, §1](#)

Referred to in [§11.41](#)