

From: [JB Mauldin](#)
To: [Christopher Hall](#)
Subject: Seventh Judicial District Attorney Office's Viewpoint Regarding OSA's 2024 Proposed Auditor Rotation Rule Change
Date: Thursday, March 7, 2024 9:26:39 AM

Good Morning Mr. Hall,

We would like to provide our viewpoint regarding changing the auditor rotation rule from eight years to six years.

We are a small agency that is located outside of any metropolitan area. This presents a serious challenge in obtaining audit firms that are willing and able to perform our annual audit. When we have solicited firms in the past we have received very little response from approved audit firms. Also, audit firms that have done our agency's audit previously are no longer on the list so our list of possible interested firms is even less than it once was.

In addition to the challenges of obtaining an audit firm to begin with, rotating to a new firm more often will also lead to more expensive audits as each new auditor will have a higher workload in the first and second years to familiarize themselves with each agency's operations. This could also lead to lower quality audits due to lack of resources and meeting deadlines.

We believe that higher quality audits are performed as the audit firm understands each agency's operations and this can only happen after numerous audit years have been completed.

So in summary, we are opposed to shortening the auditor rotation rule and believe it will adversely affect our agency. We appreciate your time and consideration on this matter.

Sincerely,

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