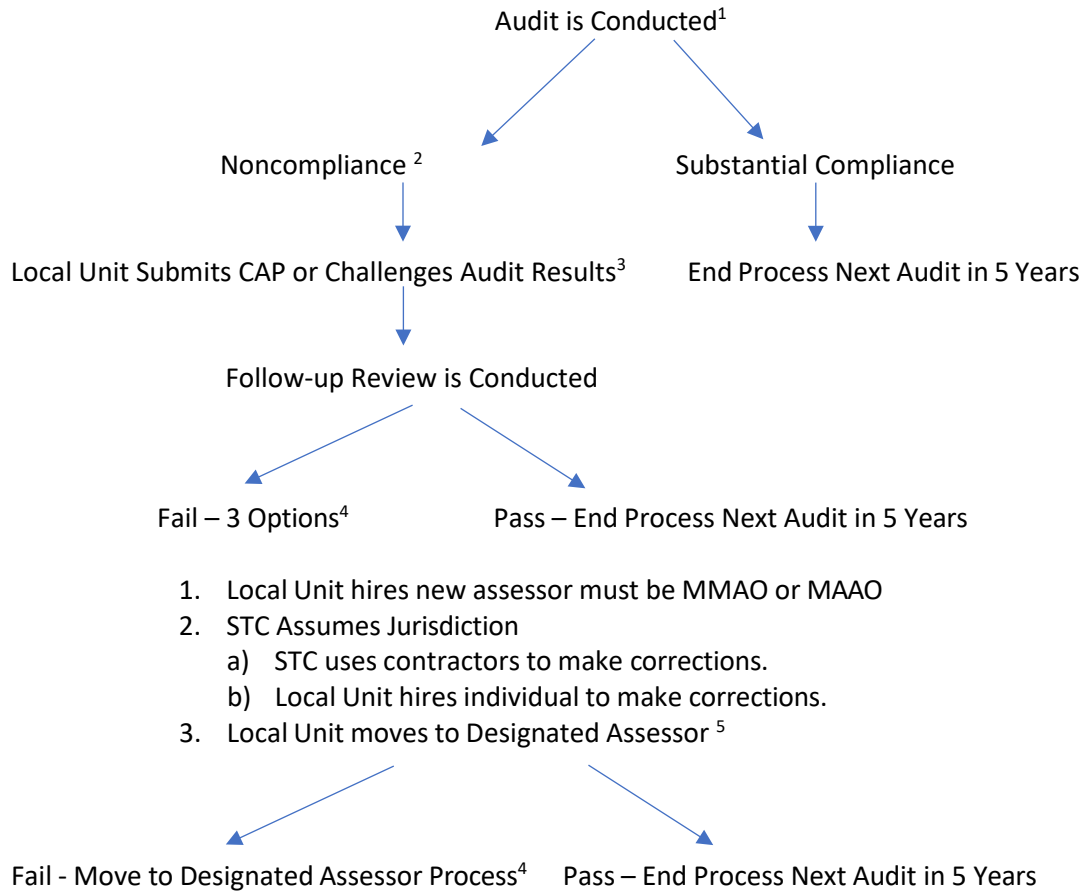


## PA 660 Audit Process



<sup>1</sup> Every 5 years. New PA 660 Audit has 2 sections: Substantial and Technical (items from statute).

<sup>2</sup> A determination of Noncompliance may be made due to failing Substantial aspects of the Audit or failing to supply a satisfactory Corrective Action Plan.

<sup>3</sup> Corrective Action Plan approved by the State Tax Commission.

<sup>4</sup> A local unit may file a written appeal challenging the audit results. Counties can opt out of appointing a DA, the STC will appoint a DA if one is needed.

<sup>5</sup> Local units that move to DA will remain in that process for 5 years.