

STATE OF OKLAHOMA

2nd Session of the 43rd Legislature (1992)

HOUSE BILL NO. 1829

BY: MITCHELL

AS INTRODUCED

AN ACT RELATING TO STATE GOVERNMENT; REQUIRING THE ESTABLISHMENT OF A COST CENTER REPORTING SYSTEM; REQUIRING CERTAIN INTERNAL AUDITS; REQUIRING CERTAIN AUDIT BY THE STATE AUDITOR AND INSPECTOR; SPECIFYING SUCH AUDIT; REQUIRING CERTAIN NOTICE; PROVIDING PENALTIES; REQUIRING THE ATTORNEY GENERAL TO FILE CERTAIN REPORTS UNDER CERTAIN CONDITIONS; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1853 of Title 74, unless there is created a duplication in numbering, reads as follows:

A. The Oklahoma Department of Tourism and Recreation shall establish a cost center reporting system for all budget activities of the Department. Internal full performance audits shall be conducted on each cost center biannually. Financial and full performance audit reports shall be filed with the Governor, Speaker of the House, President Pro Tempore of the Senate, State Auditor and Inspector, and chairpersons of the Appropriation Committee and the

Tourism and Recreation Committees of both the House of Representatives and the Senate.

B. In addition to such other audits as may be required of or desired by the Oklahoma Department of Tourism and Recreation, the Department shall annually have an independent comprehensive audit performed by the State Auditor and Inspector or his designated agent. This audit shall be conducted in accordance with the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants guidelines.

C. The Commission shall provide notice to Department employees affected by this section of the prohibited acts and the penalties provided for in this section.

D. Any person who intentionally alters or destroys records needed for the performance of an audit as provided for in this section or intentionally causes or directs a subordinate to do such acts, upon conviction, shall be guilty of a felony punishable by imprisonment in the State Penitentiary for a period of not more than five (5) years or by a fine of not more than Twenty Thousand Dollars (\$20,000.00), or by both such fine and imprisonment. Such person shall also be subject to immediate removal from office or employment.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 224.1 of Title 74, unless there is created a duplication in numbering, reads as follows:

If the Attorney General fails or refuses to file an action within sixty (60) calendar days after instigated by the State Auditor and Inspector as provided for in Section 223 of Title 74 of the Oklahoma Statutes, the Attorney General subsequently shall file within fourteen (14) calendar days a written report with the Governor, the Speaker of the House, the President Pro Tempore of the Senate and the State Auditor and Inspector. The report shall set

forth in detail the reasons for the Attorney General's failure or refusal to file such action.

SECTION 3. This act shall become effective July 1, 1992.

SECTION 4. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

43-2-7004

MCD