

STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

SENATE BILL NO. 117

BY: TAYLOR and HANEY of the  
SENATE

and

HAMILTON (James) and  
STEIDLEY of the HOUSE

AS INTRODUCED

AN ACT RELATING TO THE OFFICE OF THE STATE AUDITOR  
AND INSPECTOR; MAKING AN APPROPRIATION THERETO;  
STATING PURPOSES; AMENDING 74 O.S. 1981, SECTIONS  
227.6 AND 227.9, AS AMENDED BY SECTION 10, CHAPTER  
304, O.S.L. 1985 (74 O.S. SUPP. 1990, SECTION  
227.9), WHICH RELATE TO THE STATE AUDITOR AND  
INSPECTOR REVOLVING FUND; DIRECTING THE DEPOSIT OF  
CERTAIN MONIES TO THE CREDIT OF THE GENERAL REVENUE  
FUND OF THE STATE TREASURY; PROVIDING FOR THE  
TRANSFER OF CERTAIN MONIES TO THE GENERAL REVENUE  
FUND OF THE STATE TREASURY; PROVIDING FOR THE  
DUTIES AND COMPENSATION OF EMPLOYEES OF THE OFFICE  
OF THE STATE AUDITOR AND INSPECTOR; PROVIDING  
BUDGETARY LIMITATIONS; REQUIRING CERTAIN REPORT AND  
SPECIFYING THE CONTENTS THEREOF; PROVIDING LAPSE  
DATE; PROVIDING AN OPERATIVE DATE; AND DECLARING AN  
EMERGENCY.

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

SECTION 1. There is hereby appropriated to the Office of the  
State Auditor and Inspector from any monies not otherwise

appropriated from the General Revenue Fund of the State Treasury for the fiscal year ending June 30, 1992, the following amount or so much thereof as may be necessary to perform the duties imposed upon the Office of the State Auditor and Inspector by law:

TOTAL OPERATIONS \$7,585,311.00

SECTION 2. The duties and compensation of employees, not otherwise prescribed by law, necessary to perform the duties imposed upon the State Board of Equalization by law shall be set by the State Auditor and Inspector as Secretary of the State Board of Equalization. No public funds shall be used to reimburse or compensate any person, company, or corporation for assistance in locating employees or potential employees for the State Board of Equalization.

SECTION 3. The duties and compensation of employees, not otherwise prescribed by law, necessary to perform the duties imposed upon the Office of the State Auditor and Inspector by law shall be set by the State Auditor and Inspector.

No public funds shall be used to reimburse or compensate any person, company, or corporation for assistance in locating employees or potential employees for the Office of the State Auditor and Inspector.

The Office of the State Auditor and Inspector for the fiscal year ending June 30, 1992, shall be subject to the following budgetary limitations on full-time-equivalent employees and expenditures excluding expenditures for capital and special projects, except as may be authorized pursuant to the provisions of Section 3603 of Title 74 of the Oklahoma Statutes:

<u>Budgetary Limitation</u>	<u>Amount</u>
Full-time-equivalent Employees	161.0
Payroll, Salaries or Wages, Including Tax-sheltered Deferment Contracts and Longevity Payments	
Authorized by State Statutes	\$5,292,523.00

Professional and Personal Services Contracts	\$600,000.00
Lease-Purchase Agreements	\$2,760.00
Purchase of Equipment	\$25,000.00
Expenditure of Revolving Funds	\$49,593.00
Total Expenditures for Operations	\$7,886,274.00
Passenger Vehicles, as defined by the Office of Public Affairs Fleet Management Division	0

In accordance with paragraph D of Section 2946.1 of Title 68 of the Oklahoma Statutes, the Ad Valorem Task Force shall hire no more than fourteen (14) full-time-equivalent employees.

SECTION 4. The State Auditor and Inspector, by January 1 of each year, shall submit a report to the Speaker of the House of Representatives or a designee and the President Pro Tempore of the Senate or a designee, describing the activities of the Office of the State Auditor and Inspector related to the development of uniform computer accounting systems for the counties, the costs incurred, and the amount of funds received from counties to support the development of uniform computer accounting systems.

SECTION 5. AMENDATORY 74 O.S. 1981, Section 227.6, is amended to read as follows:

Section 227.6 All payments made by counties and county officers and other public officers to the State Auditor and Inspector for services or expenses in connection with the performance of the lawful duties of his office shall be made by warrant payable to the "State Auditor and Inspector Revolving Fund" and such warrants shall be deposited in the State Auditor and Inspector Revolving Fund. All payments for salaries, compensation, travel expenses, and other expenses of the State Auditor and Inspector and his employees for services or expenses in connection with the performance of the lawful duties of his office with respect to the examination or audit of counties, county funds or other public funds shall be paid by state warrant from such State Auditor and Inspector Revolving Fund

to the extent of available funds. From and after the effective date of this act no county, county officer or other public officer shall make direct payment to any employee of the State Auditor and Inspector other than in accordance herewith.

Provided that effective July 1, 1991, all monies collected pursuant to this section shall be deposited to the credit of the General Revenue Fund of the State Treasury.

SECTION 6. AMENDATORY 74 O.S. 1981, Section 227.9, as amended by Section 10, Chapter 304, O.S.L. 1985 (74 O.S. Supp. 1990, Section 227.9), is amended to read as follows:

Section 227.9 ~~Effective July 1, 1970, there~~ There is hereby created in the State Treasury a revolving fund for the Office of the State Auditor and Inspector to be designated the "State Auditor and Inspector Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all money paid to and received by the State Auditor and Inspector from state agencies, boards and commissions authorized by statute to pay the expense of audits, money received for performance of audits pursuant to contract entered into under the authority of Section 227.8 of this title, funds received from state agencies, boards and commissions receiving federal grants of funds which require periodic audits under said grants or any federal regulations, all money received from counties, cities, towns and public trusts in payment of audit expense, funds appropriated to state agencies, boards and commissions for payment of audit expense, and fees received by the State Auditor and Inspector pursuant to the Oklahoma Abstractors Law. All monies accruing to the credit of said fund are hereby appropriated and may be budgeted and expended by the Office of the State Auditor and Inspector for expenses necessary for the performance of duties imposed upon the Office of the State Auditor and Inspector by law. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as

prescribed by law with the Director of State Finance for approval and payment. The State Auditor and Inspector shall at the close of each fiscal year pay into the General Revenue Fund of the state any unencumbered balance remaining in said revolving fund in excess of Five Hundred Thousand Dollars (\$500,000.00).

Provided that effective July 1, 1991, all monies collected pursuant to this section shall be deposited to the credit of the General Revenue Fund of State Treasury. Effective November 15, 1991, all unexpended funds remaining in the State Auditor and Inspector Revolving Fund shall be transferred to the credit of the General Fund of the State Treasury.

SECTION 7. The appropriation made by this act shall be subject to fiscal year limitations and may be encumbered through June 30, 1992. Any unexpended funds remaining after November 15, 1992, shall lapse and be transferred to the credit of the proper fund for the then current fiscal year.

SECTION 8. This act shall become operative July 1, 1991

SECTION 9. 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.

42-2-4024

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