

STATE OF OKLAHOMA

1st Session of the 44th Legislature (1993)

CONFERENCE COMMITTEE SUBSTITUTE

FOR ENGROSSED

SENATE BILL NO. 154

By: Weedn of the Senate

and

York of the House

CONFERENCE COMMITTEE SUBSTITUTE

An Act relating to state government; amending 74 O.S. 1991, Sections 214 and 227.8, which relate to the State Auditor and Inspector; requiring State Auditor and Inspector to make thorough examination of certain books and accounts; authorizing certain entities to enter into agreements with the State Auditor and Inspector to perform certain services; modifying procedures for paying the costs of certain audits; and declaring an emergency.

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

SECTION 1. AMENDATORY 74 O.S. 1991, Section 214, is amended to read as follows:

Section 214. The State Auditor and Inspector shall prescribe a uniform system of bookkeeping for the use of all county officials to afford a suitable check upon their mutual acts and ensure a thorough inspection, and to ensure the safety of the state and county funds. He shall have full authority to prescribe a system of bookkeeping for all county officers which shall be in accordance with generally accepted accounting principles, as applied to governmental units, except when in conflict with Oklahoma Statutes, and when necessary instruct or cause to be instructed the state and county officers in the proper mode of keeping the accounts. Provided however, when a conflict with Oklahoma Statutes arises concerning accounting systems for those counties utilizing electronic data processing, the county may request in writing that the State Auditor and Inspector approve an alternate accounting procedure. The State Auditor and Inspector shall have the authority to approve or disapprove such requests. Annually, the State Auditor and Inspector shall provide a report

of those counties requesting alternate accounting systems to the Speaker of the House of Representatives and the President Pro Tempore of the Senate. The State Auditor and Inspector shall not change any accounting systems or procedures during the last year of his term of office that would have an impact on the ability of any independent licensed public accountant to provide auditing services to such officers. He shall make a thorough examination of the books, accounts and vouchers of such officers, ascertaining in detail the various items of receipts and expenditures. He shall report to the Governor the refusal or neglect of any state or county officer to obey his instruction. He shall make a report of the result of his examination, which shall be filed in the Office of the State Auditor and Inspector, as well as any failure of duty by any financial officers, and the Governor may cause the result of such examination to be published. Provided, that no county officer shall be required to discard any books or supplies on hand.

SECTION 2. AMENDATORY 74 O.S. 1991, Section 227.8, is amended to read as follows:

Section 227.8 Notwithstanding the provisions of any other law, any state agency ~~may pay the State Auditor and Inspector the cost of auditing the books and accounts or the provisions of accounting, financial management or investigative consultant services of such state agency; and state agencies and the State Auditor and Inspector may enter into agreements for such purpose,~~ board, commission, city or town, common school, vocational-technical school, county, institution of higher education, public trust or political subdivision of the state may enter into agreements with the State Auditor and Inspector to perform audits, provide accounting services, financial management, investigative or consultant services and the entity shall pay the State Auditor and Inspector for the services. Payments made by ~~the state agency~~ such entity shall be deposited in the State Treasury to the credit of the State Auditor and Inspector Revolving Fund created by Section 227.9 of this title. Expenses incurred in auditing such books and accounts, including compensation of necessary

personnel, including consultants, or causing the books and accounts to be audited, ~~may~~ shall be paid ~~from said fund~~ by the entity in the same manner as now provided by law for other disbursements.

SECTION 3. 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.

44-1-1151

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