

STATE OF OKLAHOMA

1st Session of the 44th Legislature (1993)

COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 154

By: Weedn

COMMITTEE SUBSTITUTE

An Act relating to state government; amending 74 O.S. 1991, Sections 214 and 227.8, which relate to uniform systems of bookkeeping and payment of accounting costs or consultant service by state agencies; limiting authority of State Auditor and Inspector; allowing certain entities to enter into certain agreements with State Auditor and Inspector to perform audits; requiring entity to pay certain cost; providing procedure for payment and deposit thereof; requiring State Auditor and Inspector to review certain request and make certain determinations; requiring payment of certain costs; 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.~~ 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 A. 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.

B. Upon receiving written request by the Governor, Attorney General, President Pro Tempore of the Senate, the Speaker of the House of Representatives, the State Board of Education, district attorney where such entity is located, governing board or by petition to perform an audit or investigation, the State Auditor and Inspector shall review such request to determine if such audit or investigation is warranted. After such determination, the cost of such audit or investigation shall be paid by the entity being audited or investigated.

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.

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