

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

HOUSE BILL NO. 2268

By: Dunegan

AS INTRODUCED

An Act relating to tourism; amending Section 1, Chapter 115, O.S.L. 1993 (74 O.S. Supp. 1997, Section 1852.1), which relates to tourism; and clarifying language.

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

SECTION 1. AMENDATORY Section 1, Chapter 115, O.S.L. 1993 (74 O.S. Supp. 1997, Section 1852.1), is amended to read as follows:

Section 1852.1 A. The Oklahoma Department of Tourism and Recreation shall establish a cost and revenue reporting system for all budget activities and subactivities of the Department.

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 audit performed by the State Auditor and Inspector or his designated agent. This audit shall be conducted in accordance with the Generally Accepted Government Auditing Standards as issued by the Comptroller General of the United States. The cost of the audit shall be borne by the Department.

The scope of the audit required by this section shall be a financial-related audit of the operation of the Department's lodges, golf courses and parks. On a rotating three-year basis, the audit scope shall include the lodges in the first year, the golf courses in the second year, and the parks in the third year. In any year in which the designated operations will not be included in the scope of the audit performed by the State Auditor and Inspector or ~~his~~ designee, the Department's internal auditors shall perform audits of these operations, for the purpose of continuity of audit coverage.

The required audit reports shall be prepared in a comparable format as prescribed by the State Auditor and Inspector and shall include but not be limited to a schedule of cash flow activities of the lodges, golf courses and parks. In addition, the report shall address the adequacy of relevant and related statutes, policies, procedures and internal controls with emphasis on cash receipting activities.

The audits required by this section shall be completed on or before December 31 of each year and shall, upon distribution, become public record.

C. 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, shall be subject to immediate removal from office or employment and all accrued benefits shall be terminated immediately.

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