

SB 1570

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THE STATE SENATE  
Monday, February 18, 2008

Senate Bill No. 1570  
As Amended

SENATE BILL NO. 1570 - By: BINGMAN of the Senate and SULLIVAN of the House.

[ counties and county officers - audits - effective date ]

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

SECTION 1. AMENDATORY 19 O.S. 2001, Section 171, as amended by Section 2, Chapter 132, O.S.L. 2007 (19 O.S. Supp. 2007, Section 171), is amended to read as follows:

Section 177. Each county of this state shall every two (2) years have an audit made by the State Auditor and Inspector or ~~his~~ their duly appointed deputy or deputies or by certified public accountants contracted by the county, certified in this state and that shall adhere to the standards generally accepted in the United States of America and to the standards applicable to financial audits in "Government Auditing Standards" issued by the Comptroller General of the United States, of all of the books, records and accounts of all the officers of each county of this state, which audit shall be general in its nature and shall include an audit of the books, records and accounts of all officers who collect or disburse monies, fees, fines or public charges of any kind including therein a tax roll audit, a claim audit, and an audit of each of the

1 justices of peace within the county. An audit may include a  
2 performance audit, a financial audit, agreed-upon procedures,  
3 limited review, or examination of the books and records. In  
4 addition to the above, such State Auditor and Inspector or certified  
5 public accountant may require an audit of the books and records of  
6 any county official or custodian of any of the funds of the county  
7 upon the death, resignation or removal from office of any such  
8 county official, covering a period from the date of the last general  
9 audit up to the date of such death, resignation or removal  
10 therefrom.

11 Each biennial county audit shall cover the two preceding fiscal  
12 years beginning as of July 1st immediately preceding the year in  
13 which the appropriation is made for such general audit, provided,  
14 that nothing herein shall prevent such State Auditor and Inspector  
15 from causing an audit to be made for any prior year of all the  
16 books, records and accounts of any such county official.

17 SECTION 2. AMENDATORY 19 O.S. 2001, Section 177.2, is  
18 amended to read as follows:

19 Section 177.2 The net proceeds of the one-tenth mill annual ad  
20 valorem levy upon the net total assessed valuation in any county for  
21 any year authorized and mandatorily required to be appropriated and  
22 dedicated to county audit by Section ~~or paragraph~~ 331 of Title 62,  
23 of the Oklahoma Statutes 1951 ~~(H.B. 367, page 282, S.L. 1941)~~, shall

1 henceforth be restricted to and used only for audit survey and  
2 reporting receipt, disbursement and management of county affairs  
3 financed by county ad valorem levy and miscellaneous revenues other  
4 than ad valorem taxation accruing to the general fund of such  
5 county, whether such audit be in the performance of duties charged  
6 to the State Auditor and Inspector and instigated at his or her own  
7 initiative and directive, or to any person or entity authorized to  
8 perform an audit pursuant to Section 171 of this title, or on  
9 request of the board of county commissioners of such county or order  
10 of the Governor as provided by Section ~~or paragraph~~ 212 of Title 74,  
11 of the Oklahoma Statutes ~~1951~~. If, after completion of audit of all  
12 county accounts so financed, and report thereof, including report of  
13 audit of cash funds where possible, as by ~~this act~~ Section 177.1 et  
14 seq. of this title; provided, unless there be directive from the  
15 Governor for other and/or further inquiry, the board of county  
16 commissioners may, upon certificate of completion by ~~the~~ such State  
17 Auditor and Inspector or Certified Public Accountant, request that  
18 any unexpended and unencumbered balance of appropriation therein be,  
19 by the county excise board, lapsed and cancelled and the county  
20 revenues restricted thereby revert to surplus, available for  
21 appropriation to any lawful county purpose.

22 SECTION 3. This act shall become effective November 1, 2008.

23 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT, dated 2-11-08  
24 - DO PASS, As Amended and Coauthored.