

1 STATE OF OKLAHOMA

2 2nd Session of the 51st Legislature (2008)

3 HOUSE BILL 2816

By: Sullivan

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5
6 AS INTRODUCED

7 An Act relating to audits by the State Auditor and
8 Inspector; amending 19 O.S. 2001, Section 171, as
9 amended by Section 2, Chapter 132, O.S.L. 2007 (19
10 O.S. Supp. 2007, Section 171), which relates to
11 audits of county books and records; authorizing
12 certain counties to contract for audits; requiring
13 notice by board of county commissioners to State
14 Auditor and Inspector; prescribing requirements for
15 performance of audit; providing an effective date;
16 and declaring an emergency.

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

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

21 Section 171. ~~Each~~ A. Except as otherwise provided by subsection
22 C of this section, each county of this state shall every two (2)
23 years have an audit made by the State Auditor and Inspector or his
24 duly appointed deputy or deputies 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

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

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

18 C. Any county having a population of four hundred thousand
19 (400,000) persons or more, according to the latest federal Decennial
20 Census, or most recent population estimate, may engage the services
21 of a private accounting firm to perform the audit otherwise required
22 by subsection A of this section. If a county elects to have the
23 audit performed by a private accounting firm, the board of county
24 commissioners shall provide notice to the State Auditor and

1 Inspector at least thirty (30) days prior to the date as of which
2 the State Auditor and Inspector would otherwise be entitled to begin
3 an audit pursuant to subsection A of this section. The board of
4 county commissioners shall not engage the services of any private
5 accounting firm unless the firm demonstrates at least ten (10) years
6 of experience in the auditing of governmental entities.

7 SECTION 2. This act shall become effective July 1, 2008.

8 SECTION 3. It being immediately necessary for the preservation
9 of the public peace, health and safety, an emergency is hereby
10 declared to exist, by reason whereof this act shall take effect and
11 be in full force from and after its passage and approval.

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