

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1570

By: Bingman

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7 AS INTRODUCED

8 An Act relating to counties and county officers;
9 amending 19 O.S. 2001, Section 171, as amended by
10 Section 2, Chapter 132, O.S.L. 2007, and 177.2 (19
11 O.S. Supp. 2007, Section 171), which relate to
12 audits, and use of ad valorem levy for audits;
13 authorizing certain persons or entities to conduct
14 certain audit; authorizing use of ad valorem levy for
15 audits conducted by specified persons or entities;
16 and providing an effective date.

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 177. Each county of this state shall every two (2)
22 years have an audit made by the State Auditor and Inspector or ~~his~~
23 their duly appointed deputy or deputies or by certified public
24 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

1 audits in "Government Auditing Standards" issued by the Comptroller
2 General of the United States, of all of the books, records and
3 accounts of all the officers of each county of this state, which
4 audit shall be general in its nature and shall include an audit of
5 the books, records and accounts of all officers who collect or
6 disburse monies, fees, fines or public charges of any kind including
7 therein a tax roll audit, a claim audit, and an audit of each of the
8 justices of peace within the county. An audit may include a
9 performance audit, a financial audit, agreed-upon procedures,
10 limited review, or examination of the books and records. In
11 addition to the above, such State Auditor and Inspector or certified
12 public accountant may require an audit of the books and records of
13 any county official or custodian of any of the funds of the county
14 upon the death, resignation or removal from office of any such
15 county official, covering a period from the date of the last general
16 audit up to the date of such death, resignation or removal
17 therefrom.

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

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

3 Section 177.2 The net proceeds of the one-tenth mill annual ad
4 valorem levy upon the net total assessed valuation in any county for
5 any year authorized and mandatorily required to be appropriated and
6 dedicated to county audit by Section ~~or paragraph~~ 331 of Title 62,
7 of the Oklahoma Statutes 1951 (H.B. 367, page 282, S.L. 1941), shall
8 henceforth be restricted to and used only for audit survey and
9 reporting receipt, disbursement and management of county affairs
10 financed by county ad valorem levy and miscellaneous revenues other
11 than ad valorem taxation accruing to the general fund of such
12 county, whether such audit be in the performance of duties charged
13 to the State Auditor and Inspector and instigated at his or her own
14 initiative and directive, or to any person or entity authorized to
15 perform an audit pursuant to Section 171 of this title, or on
16 request of the board of county commissioners of such county or order
17 of the Governor as provided by Section ~~or paragraph~~ 212 of Title 74,
18 of the Oklahoma Statutes 1951. If, after completion of audit of all
19 county accounts so financed, and report thereof, including report of
20 audit of cash funds where possible, as by ~~this act~~ Section 177.1 et
21 seq. of this title; provided, unless there be directive from the
22 Governor for other and/or further inquiry, the board of county
23 commissioners may, upon certificate of completion by ~~the~~ such State
24 Auditor and Inspector or Certified Public Accountant, request that

1 any unexpended and unencumbered balance of appropriation therein be,
2 by the county excise board, lapsed and cancelled and the county
3 revenues restricted thereby revert to surplus, available for
4 appropriation to any lawful county purpose.

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

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