

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 52<sup>nd</sup> Legislature

<b>Bill No.:</b>	<b>HB 3006</b>
<b>Version:</b>	<b>Committee Substitute</b>
<b>Author:</b>	<b>Representative Peterson</b>
<b>Date:</b>	<b>February 15, 2010</b>
<b>Impact:</b>	<b>\$0</b>

**Bill Summary**

Research Analyst:       Dusty Darr

The Committee Substitute (CS) for House Bill 3006 relates to county audits. The measure requires the State Auditor and Inspector, upon the request of a board of county commissioners, to issue a certification of release of the unencumbered balance of certain funds prior to the completion of an audit, provided that the State Auditor and Inspector makes a determination that sufficient funds are encumbered to cover the cost of the audit of all county accounts. In addition, the measure modifies the procedures for processing purchase orders by removing a requirement that purchase orders only be allowed and paid at the first meeting of a board of county commissioners five (5) days after presentation of payment. The modification would allow a board of county commissioners to pay a purchase order at its first meeting anytime after presentation for payment.

**Fiscal Summary**

Fiscal Analyst:       Terry McKenna

The CS for HB 3006 modifies the requirement related to county purchase orders by eliminating the five-day waiting period after the first meeting of the board of county commissioners before purchase orders may be allowed and paid. The measure also provides that upon request by the board of county commissioners, the State Auditor and Inspector shall, after making a determination that sufficient funds are encumbered to cover the cost of the audit of all county accounts financed by the apportionment of one-tenth mill annual ad valorem levy assessed in any county, issue a certification of release of the unencumbered balance of these funds prior to completion of the audit.

**Fiscal Analysis**

The State Auditor advises, that in its present form, the CS for HB 3006 has no fiscal impact.

**Long Term Fiscal Considerations**

As Stated Above

Fiscal Analysis Reviewed By:

*Janice Buchanan*

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House Fiscal Director