

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                                   STATE OF OKLAHOMA

3                                   2nd Session of the 53rd Legislature (2012)

4 COMMITTEE SUBSTITUTE  
5 FOR ENGROSSED  
6 SENATE BILL NO. 1253

By: Ivester of the Senate

and

Faught of the House

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10                                   COMMITTEE SUBSTITUTE

11                   An Act relating to the State Auditor and Inspector;  
12                   amending 74 O.S. 2011, Sections 219A and 227.9, which  
13                   relate to services provided by the State Auditor and  
14                   Inspector; requiring deposit of certain funds in  
15                   State Auditor and Inspector Revolving Fund; providing  
16                   an effective date; and declaring an emergency.

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

18                   SECTION 1.            AMENDATORY            74 O.S. 2011, Section 219A, is  
19                   amended to read as follows:

20                   Section 219A. The State Auditor and Inspector shall provide  
21                   adequate continuing professional education for all staff members  
22                   necessary to comply fully with federal requirements to ensure the  
23                   acceptability of all audits performed under Section ~~2~~ 212 of this

UNDERLINED language denotes Amendments to present Statutes.  
BOLD FACE CAPITALIZED language denotes Committee Amendments.  
~~Strike thru~~ language denotes deletion from present Statutes.

1 ~~act~~ title. Such training may take the form of courses presented by  
2 competent state and federal employees, the American Institute of  
3 Certified Public Accountants and other organizations recognized by  
4 the Office of Management and Budget as competent to provide such  
5 training. Employees of other state entities who can demonstrate  
6 they are mandated to participate in continuing professional  
7 education because of their assignment may be included in relevant  
8 training sessions if, within available resources, the State Auditor  
9 and Inspector is reimbursed for the costs of their participation.  
10 All payments received by the State Auditor and Inspector from  
11 providing continuing professional education shall be deposited to  
12 the State Auditor and Inspector Revolving Fund.

13 SECTION 2. AMENDATORY 74 O.S. 2011, Section 227.9, is  
14 amended to read as follows:

15 Section 227.9 There is hereby created in the State Treasury a  
16 revolving fund for the Office of the State Auditor and Inspector to  
17 be designated the "State Auditor and Inspector Revolving Fund". The  
18 fund shall be a continuing fund, not subject to fiscal year  
19 limitations, and shall consist of all money paid to and received by  
20 the State Auditor and Inspector from all sources including, but not  
21 limited to, state agencies, boards and commissions authorized by  
22 statute to pay the expense of audits and consulting services, money  
23 received for performance of audits and consulting services pursuant

1 to contract entered into under the authority ~~of Section 227.8 of~~  
2 ~~this title~~ as provided by state law, funds received from state  
3 agencies, boards and commissions receiving federal grants of funds  
4 which require periodic audits under said grants or any federal  
5 regulations, all money received from counties, cities, towns and  
6 public trusts in payment of audit expense, funds appropriated to  
7 state agencies, boards and commissions for payment of audit expense,  
8 ~~and~~ fees collected pursuant to Section 212A of this title and any  
9 other monies received by the State Auditor and Inspector. All  
10 monies accruing to the credit of said fund are hereby appropriated  
11 and may be budgeted and expended by the Office of the State Auditor  
12 and Inspector for expenses necessary for the performance of duties  
13 imposed upon the Office of the State Auditor and Inspector by law.  
14 Expenditures from said fund shall be made upon warrants issued by  
15 the State Treasurer against claims filed as prescribed by law with  
16 the Director of State Finance for approval and payment. The State  
17 Auditor and Inspector shall at the close of each fiscal year pay  
18 into the General Revenue Fund of the state any unencumbered balance  
19 remaining in said revolving fund in excess of Eight Hundred Fifty  
20 Thousand Dollars (\$850,000.00).

21 SECTION 3. This act shall become effective July 1, 2012.

22 SECTION 4. It being immediately necessary for the preservation  
23 of the public peace, health and safety, an emergency is hereby  
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1 declared to exist, by reason whereof this act shall take effect and  
2 be in full force from and after its passage and approval.

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4 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
5 04/12/2012 - DO PASS, As Amended.

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