STATE OF OKLAHOMA

1st Session of the 53rd Legislature (2011)

HOUSE BILL 1803 By: Tibbs

AS INTRODUCED

An Act relating to counties and county officers; amending 19 O.S. 2001, Section 171, as amended by Section 2, Chapter 132, O.S.L. 2007 (19 O.S. Supp. 2010, Section 171), which relates to audits by the State Auditor and Inspector; allowing counties to hire independent auditing firm after certain time; and providing an 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. 2010, Section 171), is amended to read as follows:

Section 171. ~~Each~~ A. Except as provided by subsection C of this section, each county of this state shall every two (2) years have an audit made by the State Auditor and Inspector or his 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 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 justices of peace within the county. An audit may include a performance audit, a financial audit, agreed-upon procedures, limited review, or examination of the books and records. In addition to the above, ~~such~~ the State Auditor and Inspector may require an audit of the books and records of any county official or custodian of any of the funds of the county upon the death, resignation or removal from office of any such county official, covering a period from the date of the last general audit up to the date of such death, resignation or removal therefrom.

B. Each biennial county audit shall cover the two (2) preceding fiscal years beginning as of July 1st immediately preceding the year in which the appropriation is made for such general audit~~,~~; provided, that nothing herein shall prevent such State Auditor and Inspector from causing an audit to be made for any prior year of all the books, records and accounts of any such county official.

C. Upon completion of two biennial county audits, a county may hire an independent auditing firm to perform a third biennial audit, rather than being audited by the State Auditor and Inspector.

SECTION 2. This act shall become effective November 1, 2011.

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