

HB 1730 -- Audit Authority

Sponsor: Stevenson

Under current law, audits are required to be conducted by the State Auditor or a certified public accountant for certain political subdivisions, offices, and funds. This bill makes the audits discretionary rather than mandatory for the following:

- (1) Accounts of county officers in counties without an elected county auditor;
- (2) Political subdivisions, upon petition of the requisite percent of qualified voters;
- (3) Revenue Sharing Trust Fund;
- (4) Missouri County Employees' Retirement System;
- (5) Prosecuting Attorneys and Circuit Attorneys' Retirement Fund;
- (6) Sheriffs' Retirement Fund;
- (7) County Advertising and Tourism Promotion Trust Fund;
- (8) Missouri Local Government Employees' Retirement System;
- (9) Missouri Access to Higher Education Trust Fund;
- (10) State Milk Inspection Fee Fund;
- (11) Working Capital Revolving Fund;
- (12) Transportation development districts;
- (13) Division of Geology and Land Survey;
- (14) Department of Revenue; and
- (15) Fire protection districts in St. Louis and Greene counties.