

FIRST REGULAR SESSION

HOUSE BILL NO. 116

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DUGGER.

0523H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 50.055 and 50.057, RSMo, and to enact in lieu thereof two new sections relating to county government accounts audits.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 50.055 and 50.057, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 50.055 and 50.057, to read as follows:

2 50.055. The accounts of [counties] **any county** of the second class, **or the accounts of**
2 **any officer or office of such county**, may be audited **at any time**, if the county commission
3 determines such an audit desirable or necessary, [every odd-numbered year within six months
4 after the determination of the preceding fiscal year,] either by a certified public accountant
5 employed by the county commission or by the state auditor, as the county commission may
6 determine. If the audit is to be made by the state auditor, the state auditor shall be requested by
7 the county commission to make the audit, as provided by law. **Unless the audit is requested**
8 **for a particular officer or office**, the audit [herein provided shall] **may** also review the records
9 of the receipts and disbursements and the property inventory of every officer or office of the
10 county which receives or disburses money on behalf of the county or which holds property
11 belonging to the county. Upon the completion of the investigation, the certified public
12 accountant or the state auditor, as the case may be, shall render a report to the county commission
13 [together with a statement showing, under appropriate classifications, the receipts and
14 disbursements of the county during the period of the audit. The first audit, as provided by this
15 section, may be made following the fiscal year of 1946, and such audit may be made every two
16 years thereafter]. The county commission shall provide for the expense of such audit if made
17 by a certified public accountant employed by the county commission. **For audits performed**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 **by the state auditor, all expenses incurred in performing the audit, including salaries of**
19 **auditors, examiners, clerks, and other employees of the state auditor, shall be paid by the**
20 **county or county commission and the monies are to be deposited in the “Petition Audit**
21 **Revolving Trust Fund” pursuant to section 29.230.**

50.057. The accounts of any county of the first class not having a charter form of
2 government, or the accounts of any officer or office of such county, may be audited at any time,
3 if the county commission determines such an audit desirable or necessary, either by a certified
4 public accountant employed by the county commission or by the state auditor, as the county
5 commission may determine. If the audit is to be made by the state auditor, the state auditor shall
6 be requested by the county commission to make the audit, as provided by law. Unless the audit
7 is requested only for a particular officer or office, the audit shall also review the records of the
8 receipts and disbursements and the property inventory of every officer or office of the county
9 which receives or disburses money on behalf of the county or which holds property belonging
10 to the county. Upon completion of the investigation, the certified public accountant or the state
11 auditor, as the case may be, shall render a report to the county commission together with a
12 statement showing under appropriate classifications the receipts and disbursements of the county
13 or of the particular officer or office of the county for which the audit was requested, as the case
14 may be, during the period covered by the audit. **For audits performed by the state auditor,**
15 **all expenses incurred in performing the audit, including salaries of auditors, examiners,**
16 **clerks, and other employees of the state auditor, shall be paid by the county or county**
17 **commission and the monies are to be deposited in the “Petition Audit Revolving Trust**
18 **Fund” pursuant to section 29.230.**

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