

HB 116 -- AUDITS OF COUNTY GOVERNMENT ACCOUNTS (Dugger)

COMMITTEE OF ORIGIN: Committee on Local Government

This bill specifies that the accounts of any county of the second classification or the accounts of any officer or office of the county may be audited at any time. Currently, the accounts of a second classification county may be audited every odd-numbered year if the county commission determines that an audit is desirable or necessary. The audit can be performed by a certified public accountant or the State Auditor. The audit may cover all receipts, disbursements, and the property inventory of every officer or office of the county unless the audit is requested only for a particular officer of office.

The bill specifies that a first or second classification county or the county commission must pay all of the expenses incurred in performing an audit when it is conducted by the State Auditor with the moneys deposited into the Petition Audit Revolving Trust Fund.