#### FIRST REGULAR SESSION

### SENATE COMMITTEE SUBSTITUTE FOR

# SENATE BILL NO. 323

### 96TH GENERAL ASSEMBLY

Reported from the Committee on Financial and Governmental Organizations and Elections, March 17, 2011, with recommendation that the Senate Committee Substitute do pass.

1627S.02C

TERRY L. SPIELER, Secretary.

## AN ACT

To amend chapter 29, RSMo, by adding thereto one new section relating to a one-time audit and analysis of fiscal practices and cost savings in state agencies, with an emergency clause.

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

Section A. Chapter 29, RSMo, is amended by adding thereto one new section, to be known as section 29.375, to read as follows:

- 29.375. 1. The state auditor shall, on a one-time basis, perform
  a comparative audit of at least five, but no more than ten, of the largest
  state agencies, as determined by total appropriation for fiscal year
  2011.
- 5 2. The state auditor shall develop criteria for fiscal responsibility that are applicable to all agencies regardless of their statutory, legal, or programmatic mandates. While creating criteria for the audit, the auditor shall conform with the provisions of applicable law and the standards for auditing of governmental organizations, programs, activities, and functions established by the comptroller 10 general of the United States. 11
- 3. Upon completion of the audit, which shall occur no later than
  August 28, 2013, the auditor shall submit a report of the findings and
  recommendations to the general assembly, all statewide elected
  officials, the office of administration, and all state departments. The
  report issued shall contain recommendations including, but not limited
  to, the optimal fiscal practices to be promoted across all state agencies
  and efficiency or cost saving measures, including recommended

19 changes to agency policy or state law, that could reduce the amount of

20 government spending.

Section B. Because of the need to ensure fiscal responsibility within state 2 agencies, section A of this act is deemed necessary for the immediate preservation

3 of the public health, welfare, peace and safety, and is hereby declared to be an

4 emergency act within the meaning of the constitution, and section A of this act

5 shall be in full force and effect upon its passage and approval.

Unofficial

Bill

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