

SECOND REGULAR SESSION

SENATE BILL NO. 615

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CUNNINGHAM.

Pre-filed December 1, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

3757S.03I

AN ACT

To repeal section 29.230, RSMo, and to enact in lieu thereof one new section relating to performance audits conducted in third class counties.

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

Section A. Section 29.230, RSMo, is repealed and one new section enacted
2 in lieu thereof, to be known as section 29.230, to read as follows:

29.230. 1. In every county which does not elect a county auditor, the state
2 auditor shall audit, without cost to the county, at least once during the term for
3 which any county officer is chosen, the accounts of the various county officers
4 supported in whole or in part by public moneys.

5 2. The state auditor shall audit any political subdivision of the state,
6 including counties having a county auditor, if requested to do so by a petition
7 submitted by a person who resides or owns real property within the boundaries
8 or area of service of the political subdivision and such petition is submitted to the
9 state auditor within one year from requesting the petition from the state auditor
10 and is signed by the requisite percent of the qualified voters of the political
11 subdivision. The requisite percent of qualified voters to cause such an audit to
12 be conducted shall be determined as follows:

13 (1) If the number of qualified voters of the political subdivision
14 determined on the basis of the votes cast in the last gubernatorial election held
15 prior to the filing of the petition is less than one thousand, twenty-five percent
16 of the qualified voters of the political subdivision determined on the basis of the
17 registered voters eligible to vote at the last gubernatorial election held prior to
18 the filing of the petition;

19 (2) If the number of qualified voters of the political subdivision
20 determined on the basis of the votes cast in the last gubernatorial election held

21 prior to the filing of the petition is one thousand or more but less than five
22 thousand, fifteen percent of the qualified voters of the political subdivision
23 determined on the basis of the votes cast in the last gubernatorial election held
24 prior to the filing of the petition, provided that the number of qualified voters
25 signing such petition is not less than two hundred;

26 (3) If the number of qualified voters of the political subdivision
27 determined on the basis of the votes cast in the last gubernatorial election held
28 prior to the filing of the petition is five thousand or more but less than fifty
29 thousand, ten percent of the qualified voters of the political subdivision
30 determined on the basis of the votes cast in the last gubernatorial election held
31 prior to the filing of the petition, provided that the number of qualified voters
32 signing such petition is not less than seven hundred fifty;

33 (4) If the number of qualified voters of the political subdivision
34 determined on the basis of the votes cast in the last gubernatorial election held
35 prior to the filing of the petition is fifty thousand or more, five percent of the
36 qualified voters of the political subdivision determined on the basis of the votes
37 cast in the last gubernatorial election held prior to the filing of the petition,
38 provided that the number of qualified voters signing such petition is not less than
39 five thousand.

40 3. The political subdivision shall pay the actual cost of audit. The petition
41 that requests an audit of a political subdivision shall state on its face the
42 estimated cost of the audit and that it will be paid by the political subdivision
43 being audited. The estimated cost of the audit shall be provided by the state
44 auditor within sixty days of such request. The costs of the audit may be billed
45 and paid on an interim basis with individual billing periods to be set at the state
46 auditor's discretion. Moneys held by the state on behalf of a political subdivision
47 may be used to offset unpaid billings for audit costs of the political subdivision.
48 All moneys received by the state in payment of the costs of petition audits shall
49 be deposited in the state treasury and credited to the "Petition Audit Revolving
50 Trust Fund" which is hereby created with the state treasurer as custodian. The
51 general assembly may appropriate additional moneys to the fund as it deems
52 necessary. The state auditor shall administer the fund and approve all
53 disbursements, upon appropriation, from the fund to apply to the costs of
54 performing petition audits. The provisions of section 33.080 to the contrary
55 notwithstanding, money in the fund shall not be transferred and placed to the
56 credit of general revenue until the amount in the fund at the end of any biennium

57 exceeds one million dollars. The amount in the fund which shall lapse is the
58 amount which exceeds one million dollars. No political subdivision shall be
59 audited by petition more than once in any three calendar or fiscal years.

60 4. Any person who allegedly signed or has signed the original petition
61 may submit a sworn statement to the state auditor that the person did not sign
62 such petition or that the person wishes to rescind such signature. Such
63 statement shall be required to be made within ten days from submission of the
64 petition to the state auditor. If such statement is timely filed, such signature
65 shall be withdrawn and shall not count in the determination of the number of
66 qualified voters necessary to compel an audit under subsection 2 of this section.

67 5. (1) **The provisions of section 29.185 to the contrary**
68 **notwithstanding, in the course of conducting any audit in any county**
69 **of the third classification pursuant to subsection 1 of this section, the**
70 **state auditor shall not conduct a performance audit if:**

71 (a) **The county commission has elected not to be subject to a**
72 **performance audit through the passage of a resolution; and**

73 (b) **The county has undergone an audit examination by a**
74 **certified public accountant licensed pursuant to chapter 326 in**
75 **accordance with generally accepted auditing standards at least once in**
76 **the preceding two years.**

77 (2) **Any resolution adopted pursuant to subdivision (1) of this**
78 **subsection shall be transmitted to the state auditor within sixty days**
79 **of its passage.**

80 (3) **The county commission shall transmit to the state auditor a**
81 **copy of any audit report conducted by a certified public accountant**
82 **licensed pursuant to chapter 326 not later than October thirty-first**
83 **following the close of the fiscal period covered by the audit. In the**
84 **event the report is not transmitted to the state auditor by such date,**
85 **absent good cause shown, the state auditor may conduct a performance**
86 **audit.**

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