

SECOND REGULAR SESSION

# SENATE BILL NO. 927

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHATZ.

Read 1st time January 27, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

5099S.01I

## AN ACT

To amend chapter 29, RSMo, by adding thereto one new section relating to an audit of the state auditor, 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 29.353, to read as follows:

**29.353. 1. Notwithstanding the provisions of section 29.351 to the contrary, during the 2020 calendar year, the general assembly shall employ an independent certified public accountant or certified public accounting firm to conduct an audit examination of the accounts, functions, programs, and management of the state auditor's office. The audit examination shall be made in accordance with generally accepted auditing standards, including such reviews and inspections of books, records, and other underlying data and documents as are necessary to enable the independent certified public accountant performing the audit to reach an informed opinion on the condition and performance of the accounts, functions, programs, and management of the state auditor's office. Upon completion of the audit, the independent certified public accountant shall make a written report of his or her findings and conclusions, and shall supply each member of the general assembly, the governor, and the state auditor with a copy of the report. The cost of the audit and report shall be paid out of the joint contingent fund of the general assembly.**

**2. Within thirty days of the effective date of this act, the commissioner of administration shall bid these services, at the direction of the general assembly, pursuant to state purchasing laws.**

Section B. Because of the need to conduct timely and routine audits of the

2 state auditor, section A of this act is deemed necessary for the immediate  
3 preservation of the public health, welfare, peace, and safety, and is hereby  
4 declared to be an emergency act within the meaning of the constitution, and  
5 section A of this act shall be in full force and effect upon its passage and  
6 approval.

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