

SECOND REGULAR SESSION

SENATE BILL NO. 881

89TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR KINDER.

Read 1st time February 5, 1998, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

S3596.011

AN ACT

To repeal section 29.230, RSMo 1994, relating to the state auditor, and to enact in lieu thereof two new sections relating to the same subject.

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

Section A. Section 29.230, RSMo 1994, is repealed and two new sections enacted in lieu thereof, to be known as sections 29.203 and 29.230, to read as follows:

29.203. 1. The auditor shall annually audit any school district, as defined in section 160.011, RSMo, which is designated as being financially distressed pursuant to sections 161.520 to 161.529, RSMo. The audit shall examine local, state and federal funds received or expended by the district in the audit period. The cost of the audit will be paid by the district. The report issued pursuant to section 29.270, shall be a public record, as defined in chapter 610, RSMo, and shall be made available to the audited district and shall otherwise be made available to the public served by the district.

2. Any district subject to audit pursuant to this section shall provide any information lawfully requested by the state auditor pursuant to this section. Other provisions of law to the contrary notwithstanding, any district which fails to comply with the requirements of this section shall be considered in violation of subsection 1 of section 163.021, RSMo, and shall be ineligible to receive state aid pursuant to section 163.031, RSMo, until such time as the auditor determines that the district has fully complied with this section.

3. The estimated cost of the audit shall be provided by the state auditor within sixty days of such request. The costs of the audit may be billed and paid on an interim basis with individual billing periods to be set at the state auditor's discretion. Moneys held by the state on behalf of a district may be used to offset unpaid billings for audit costs of the district. All moneys received by the state in payment of the costs of audits

required under this section shall be deposited in the state treasury and credited to the "Financially Distressed School District Audit Revolving Trust Fund" which is hereby created, with the state treasurer as custodian. The general assembly may appropriate additional moneys to the fund as it deems necessary. The state auditor shall administer the fund and approve all disbursements, upon appropriation, from the fund to apply to the costs of performing petition audits. The provisions of section 33.080, RSMo, to the contrary notwithstanding, moneys in the fund shall not be transferred and placed to the credit of general revenue until the amount in the fund at the end of any biennium exceeds one million dollars. The amount in the fund which shall lapse is the amount which exceeds one million dollars.

29.230. 1. In every county which does not elect a county auditor, the state auditor shall audit, without cost to the county, at least once during the term for which any county officer is chosen, the accounts of the various county officers supported in whole or in part by public moneys. The audit shall be made as near the expiration of the term of office as the auditing force of the state auditor will permit.

2. The state auditor shall audit any political subdivision of the state, including counties having a county auditor, if requested to do so by a petition signed by the requisite percent of the qualified voters of the political subdivision determined on the basis of the votes cast for the office of governor in the last election held prior to the filing of the petition. The requisite percent of qualified voters to cause such an audit to be conducted shall be determined as follows:

(1) If the number of qualified voters of the political subdivision determined on the basis of the votes cast for the office of governor in the last election held prior to the filing of the petition is less than one thousand, twenty percent of the qualified voters of the political subdivision determined on the basis of the votes cast for the office of governor in the last election held prior to the filing of the petition;

(2) If the number of qualified voters of the political subdivision determined on the basis of the votes cast for the office of governor in the last election held prior to the filing of the petition is one thousand or more but less than five thousand, fifteen percent of the qualified voters of the political subdivision determined on the basis of the votes cast for the office of governor in the last election held prior to the filing of the petition, provided that the number of qualified voters signing such petition is not less than two hundred;

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

(4) If the number of qualified voters of the political subdivision determined on the basis of the votes cast for the office of governor in the last election held prior to the filing of the petition is fifty thousand or more, five percent of the qualified voters of the political subdivision determined on the basis of the votes cast for the office of governor in the last election held prior to the filing of the petition, provided that the number of qualified voters signing such petition is not less than five thousand. The political subdivision shall pay the actual cost of audit. The petition that requests an audit of a political subdivision shall state on its face the estimated cost of the audit and that it will be paid by the political subdivision being audited. The estimated cost of the audit shall be provided by the state auditor within sixty days of such request. The costs of the audit may be billed and paid on an interim basis with individual billing periods to be set at the state auditor's discretion. Moneys held by the state on behalf of a political subdivision may be used to offset unpaid billings for audit costs of the political subdivision. All moneys received by the state in payment of the costs of petition audits shall be deposited in the state treasury and credited to the "Petition Audit Revolving Trust Fund" which is hereby created with the state treasurer as custodian. The general assembly may appropriate additional moneys to the fund as it deems necessary. The state auditor shall administer the fund and approve all disbursements, upon appropriation, from the fund to apply to the costs of performing petition audits. The provisions of section 33.080, RSMo, to the contrary notwithstanding, money in the fund shall not be transferred and placed to the credit of general revenue until the amount in the fund at the end of any biennium exceeds one million dollars. The amount in the fund which shall lapse is the amount which exceeds one million dollars. No political subdivision shall be audited by petition more than once in any three calendar or fiscal years.

3. In every county which elects its own county auditor, the state auditor shall audit, at the cost of the county, at least once every two years, the accounts of the various county officers supported in whole or in part by public moneys. The audit shall be made as near to two years following the preceding audit of the county as the auditing force of the state auditor will permit.

4. In every city not within a county which elects its own city auditor, the state auditor shall audit, at the cost of the city, at least once every two years, the accounts of the various city officers supported in whole or in part by public moneys. The audit shall be made as near to two years following the preceding audit of the city as the auditing force of the state auditor will permit.

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