

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB1397 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by
inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: _____
Amendment submitted by: Jason Murphey _____

Reading Clerk

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 PROPOSED COMMITTEE
4 SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 1397

By: Murphey

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8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to counties and county officers;
10 amending 19 O.S. 2011, Section 171, which relates to
11 audits; requiring State Auditor and Inspector submit
12 certain data to certain website; requiring redaction
13 of data exempted by the Oklahoma Open Records Act;
14 and providing an effective date.

15 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

16 SECTION 1. AMENDATORY 19 O.S. 2011, Section 171, is
17 amended to read as follows:

18 Section 171. A. Each county of this state shall every two (2)
19 years have an audit made by the State Auditor and Inspector or a
20 duly appointed deputy or deputies of all of the books, records and
21 accounts of all the officers of each county of this state, which
22 audit shall be general in its nature and shall include an audit of
23 the books, records and accounts of all officers who collect or
24 disburse monies, fees, fines or public charges of any kind including

1 therein a tax roll audit, a claim audit, and an audit of each of the
2 justices of peace within the county.

3 B. 1. For purposes of this subsection, an audit shall be a
4 financial or performance audit defined as follows:

5 a. the financial audit shall be planned and conducted,
6 and the results of the work reported, in accordance
7 with auditing standards generally accepted in the
8 United States and Government Auditing Standards issued
9 by the Comptroller General of the United States, or

10 b. the performance audit shall be planned and conducted,
11 and the results of the work reported, in accordance
12 with Government Auditing Standards issued by the
13 Comptroller General of the United States. The
14 performance audit shall encompass an audit of internal
15 controls and compliance with laws and regulations
16 based on an individual risk assessment.

17 The type of audit to be performed will be determined by the State
18 Auditor and Inspector.

19 2. Unless the county elects to prepare its financial statement
20 in accordance with Generally Accepted Accounting Principles as
21 prescribed by the Governmental Accounting Standards Board, the
22 county shall present their financial statements in a regulatory
23 basis of accounting as prescribed in subsection C of this section.

1 C. 1. For county, primary government only, financial audits,
2 the financial statements shall be presented on a fund-basis format
3 with, at a minimum, the general fund and all other county funds
4 which represent ten percent (10%) or greater of total county
5 revenue. All other funds included in the audit shall be presented
6 in the aggregate.

7 2. The financial statements shall include but not be limited to
8 the following:

- 9 a. a statement of revenues or receipts, expenditures or
10 disbursements, and changes in cash balances for the
11 funds identified in the preceding paragraph, and
12 b. notes to the financial statements.

13 D. The report shall include but not be limited to the following
14 supplemental information:

15 1. A combining schedule detailing by fund the information
16 presented in the aggregate;

17 2. A comparison of the final adopted budget to the actual
18 expenditures for all funds required by law to have an adopted
19 budget; and

20 3. Notes to the budget to actual schedule.

21 E. An audit may include a performance audit, a financial audit,
22 agreed-upon procedures, or limited review of the books and records.
23 In addition to the above, the State Auditor and Inspector may
24 require an audit of the books and records of any county official or

1 custodian of any of the funds of the county upon the death,
2 resignation or removal from office of the county official, covering
3 a period from the date of the last general audit up to the date of
4 the death, resignation or removal therefrom.

5 F. Each biennial county audit shall cover the two preceding
6 fiscal years beginning as of July 1st immediately preceding the year
7 in which the appropriation is made for the general audit, provided,
8 that nothing herein shall prevent the State Auditor and Inspector
9 from causing an audit to be made for any prior year of all the
10 books, records and accounts of the county official.

11 G. The State Auditor and Inspector shall submit to the
12 data.ok.gov web portal all raw data sets collected pursuant to an
13 audit conducted in accordance with this section; provided, that the
14 State Auditor and Inspector shall redact data points which are
15 exempted by the Oklahoma Open Records Act.

16 SECTION 2. This act shall become effective November 1, 2015.
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18 55-1-6958 LRB 02/20/15
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