

SECOND REGULAR SESSION

# HOUSE BILL NO. 2307

100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE ESLINGER.

5126H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

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

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Section A. Section 29.230, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 29.230, to read as follows: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

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 submitted by a person who resides or owns real property within the boundaries or area of service of the political subdivision and such petition is submitted to the state auditor within one year from requesting the petition from the state auditor and is signed by the requisite percent of the qualified voters of the political subdivision. 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 in the last gubernatorial election held prior to the filing of the petition is less than one thousand, twenty-five percent of the qualified voters of the political subdivision determined on the basis of the registered voters eligible to vote at the last gubernatorial election held prior to the filing of the petition;

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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

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

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

34           3. The political subdivision shall pay the actual cost of audit. The petition that requests  
35 an audit of a political subdivision shall state on its face the estimated cost of the audit and that  
36 it will be paid by the political subdivision being audited. The estimated cost of the audit shall  
37 be provided by the state auditor within sixty days of such request. The costs of the audit may be  
38 billed and paid on an interim basis with individual billing periods to be set at the state auditor's  
39 discretion. Moneys held by the state on behalf of a political subdivision may be used to offset  
40 unpaid billings for audit costs of the political subdivision. All moneys received by the state in  
41 payment of the costs of petition audits shall be deposited in the state treasury and credited to the  
42 "Petition Audit Revolving Trust Fund" which is hereby created with the state treasurer as  
43 custodian. The general assembly may appropriate additional moneys to the fund as it deems  
44 necessary. The state auditor shall administer the fund and approve all disbursements, upon  
45 appropriation, from the fund to apply to the costs of performing petition audits. The provisions  
46 of section 33.080 to the contrary notwithstanding, money in the fund shall not be transferred and  
47 placed to the credit of general revenue until the amount in the fund at the end of any biennium  
48 exceeds one million dollars. The amount in the fund which shall lapse is the amount which  
49 exceeds one million dollars. No political subdivision shall be audited by petition more than once  
50 in any three calendar or fiscal years.

51           4. Any person who allegedly signed or has signed the original petition may submit a  
52 sworn statement to the state auditor that the person did not sign such petition or that the person

53 wishes to rescind such signature. Such statement shall be required to be made within ten days  
54 from submission of the petition to the state auditor. If such statement is timely filed, such  
55 signature shall be withdrawn and shall not count in the determination of the number of qualified  
56 voters necessary to compel an audit under subsection 2 of this section.

57 **5. (1) The provisions of section 29.185 to the contrary notwithstanding, in the**  
58 **course of conducting any audit in any county of the third classification pursuant to**  
59 **subsection 1 of this section, the state auditor shall not conduct a performance audit if:**

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

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

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

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

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