

1 STATE OF OKLAHOMA

2 1st Session of the 56th Legislature (2017)

3 HOUSE BILL 1690

By: Murdock

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6 AS INTRODUCED

7 An Act relating to state government; requiring
8 performance audit for certain state governmental
9 entities; providing performance audit to be performed
10 based upon chief executive officer's term of office
11 or other events; defining term; requiring expense of
12 audit to be paid by audited state governmental
13 entity; imposing deadline for completion of audit;
14 requiring audit results to be transmitted to the
15 Governor, the Speaker of the Oklahoma House of
16 Representatives and the President Pro Tempore of the
17 Oklahoma State Senate; requiring copies of audit to
18 be transmitted to certain standing committees of the
19 Oklahoma House of Representatives and the Oklahoma
20 State Senate; authorizing hearings; providing for
21 codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified
in the Oklahoma Statutes as Section 212A-3 of Title 74, unless there
is created a duplication in numbering, reads as follows:

A. For each appropriated executive branch agency having total
General Revenue Fund appropriations for a fiscal year which rank the
agency in the highest twenty such agencies for that fiscal year, the
State Auditor and Inspector shall conduct a comprehensive

1 performance audit of any such agency if the chief executive officer
2 of the agency concludes his or her term of office, dies, resigns
3 from office, is removed from office or otherwise ends his or her
4 elected or appointed term of office.

5 B. As used in subsection A of this section, "performance audit"
6 means an audit of a program, activity or function of a state agency
7 conducted in accordance with applicable Government Auditing
8 Standards. The term includes, but is not limited to, an audit to
9 assess program, activity or function effectiveness, economy and
10 efficiency, internal control, or compliance.

11 C. The expense of the audit shall be paid from the funds of the
12 audited agency.

13 D. The audit shall be completed not later than six (6) months
14 after the audit begins.

15 E. The chief executive officer of the agency shall be required
16 to implement the recommendations of the audit in order to ensure the
17 agency is complying with constitutional and statutory mandates.

18 F. Upon completion of the audit, a copy of the audit shall be
19 transmitted to the Governor, the Speaker of the Oklahoma House of
20 Representatives and the President Pro Tempore of the Oklahoma State
21 Senate.

22 G. Fifteen copies of the audit shall also be transmitted to the
23 chairs of the House Appropriations and Budget Committee and the
24 Senate Appropriations Committee.

1 H. The committees identified in subsection G of this section
2 may hold special hearings regarding the audit and any issues or
3 exceptions contained in the audit findings.

4 SECTION 2. This act shall become effective November 1, 2017.

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