



2023 South Dakota Legislature  
**Senate Bill 143**  
**ENROLLED**

AN ACT

**ENTITLED An Act to raise the revenue threshold for a required audit of a water development district.**

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

**Section 1. That § 46A-3D-4 be AMENDED:**

**46A-3D-4.** The fiscal year of the water development district coincides with the calendar year.

At the conclusion of each fiscal year in which the district's revenues exceeded three hundred fifty thousand dollars, the board shall obtain, from the Department of Legislative Audit or an auditor approved by the department, an audit of the books, records, and financial affairs of the district. The district shall retain a written report of the audit in its principal place of business and shall file a copy in the Office of the Secretary of State. The district shall publish a notice regarding availability of the audit report in the official newspapers designated in accordance with § 46A-3D-11.

A district having three hundred fifty thousand dollars or less in annual revenue may submit an annual report in lieu of an audit. The district shall submit the report to the auditor-general, on forms prescribed by the department.

The auditor-general may audit the books and records of any office or officer of a district, if requested by the board or if the auditor-general finds that cause exists.

An Act to raise the revenue threshold for a required audit of a water development district.

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I certify that the attached Act originated in the:

Received at this Executive Office this \_\_\_\_ day of \_\_\_\_\_,

Senate as Bill No. 143

2023 at \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of the Senate

By \_\_\_\_\_  
for the Governor

\_\_\_\_\_  
President of the Senate

The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2023

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

\_\_\_\_\_  
Speaker of the House

Attest:

Filed \_\_\_\_\_, 2023  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
Secretary of State

Senate Bill No. 143  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

By \_\_\_\_\_  
Asst. Secretary of State