

HOUSE BILL NO. HB0163

Department of audit reporting requirements.

Sponsored by: Management Audit Committee

A BILL

for

1 AN ACT relating to the department of audit; providing
2 reporting requirements for the department of audit; and
3 providing for an effective date.

4

5 *Be It Enacted by the Legislature of the State of Wyoming:*

6

7 **Section 1.** W.S. 9-1-507(a)(v)(intro) and (vi) and
8 9-1-513(b) by creating a new paragraph (x) are amended to
9 read:

10

11 **9-1-507. Examination of books of state institutions,**
12 **agencies and certain districts and entities; independent**
13 **audit authorized; guidelines.**

14

15 (a) The director of the state department of audit
16 shall:

1

2 (v) Perform an audit or specified procedures of
3 any books and records of any state institution, state
4 agency, incorporated city or town with a population of less
5 than four thousand (4,000) inhabitants or any district or
6 entity described in W.S. 16-4-125(c) whenever the director
7 feels the audit or procedures are necessary. In lieu of
8 performing such audit or procedures, the director may
9 accept an audit or specified procedures performed by a
10 certified public accountant. The results of any audit or
11 specified procedures performed pursuant to this paragraph
12 shall be reported to the management audit committee created
13 by W.S. 28-8-107. Specified procedures shall include
14 procedures conducted under one (1) of the following
15 standards:

16

17 (vi) Conduct performance measure reviews based
18 on the standards developed in W.S. 28-1-115(a)(ii)(A). The
19 director shall determine the means to be used to verify and
20 validate the performance measures. The results of the
21 reviews shall be reported to the agency head, governor,
22 management audit committee and secretary of state;

23

1 9-1-513. School finance audits and management
2 studies.

3
4 (b) The school finance section within the department
5 established under subsection (a) of this section shall:

6
7 (x) Report to the management audit committee
8 created by W.S. 28-8-107 the results of any audit or study
9 performed pursuant to paragraphs (i) through (iii) of this
10 subsection and school audits filed with the department
11 pursuant to W.S. 16-4-122.

12
13 **Section 2.** This act is effective immediately upon
14 completion of all acts necessary for a bill to become law
15 as provided by Article 4, Section 8 of the Wyoming
16 Constitution.

17
18 (END)