

DUTIES OF AUDITOR GENERAL

House Bill 6557

Sponsor: Rep. Bruce Patterson

**Committee: House Oversight and
Operation**

Complete to 12-6-02

A SUMMARY OF HOUSE BILL 6557 AS INTRODUCED 12-3-02

The bill would create a new act to specify the powers and duties of the auditor general. (Article IV, Section 53 of the state constitution provides for the legislature to appoint an auditor general, who must be a licensed certified public accountant. The auditor general is charged with conducting post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state. In addition, the auditor general is required to perform performance post audits of these entities.)

The bill would require the auditor general to conduct audits and examinations of all branches, departments, offices, boards, commissions, agencies, authorities, and institutions of the state. In connection with these audits, the auditor general would be authorized to examine the books, accounts, documents, records, activities, and affairs of each state entity, and of other entities and individuals receiving state funds or funds under state control. Upon demand of the auditor general or his or her deputies or appointees, the officers and employees of all branches of state government and all state entities, as well as other entities and individuals receiving state funds or funds under state control, would be required to produce for examination all books, accounts, documents, and records of their activities and affairs, and to truthfully answer all questions relating to the records.

The bill states that the auditor general and his or her appointees would have unrestricted access to all personnel, records, and information that they consider necessary for the completion of an audit or examination. Disclosing information to the auditor general under this provision would not abrogate or waive any privilege or confidentiality that otherwise could be asserted to shield records from public access, including but not limited to the attorney-client privilege.

In connection with audits and examinations, the auditor general and his or her appointees could issue subpoenas, direct the service of a subpoena by a police officer, and compel the attendance and testimony of witnesses; could administer oaths and examine any person "as may be necessary", and could compel the production of books, accounts, papers, documents, and records. The subpoenas and orders could be enforced upon application to the circuit court.

The auditor general could employ and compensate auditors, examiners, and assistants as he or she considered necessary. These staff would be paid their necessary traveling expenses while engaging in their duties under the bill. The auditor general and deputy auditor general would be paid their actual traveling expenses incurred while engaging in the duties provided in the bill.

Analyst: D. Martens

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.