

Fiscal Analysis

Responsibilities and Authority of the Auditor General



Bill/Sponsor **SENATE BILL 160 HOUSE SUBSTITUTE (H-2), Sen. Bruce Patterson**

House Committee Government Operations

Analysis

Summary

The bill would create a new act to specify the responsibilities and authority of the Auditor General. 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. The bill would authorize the Auditor General to examine the books, accounts, documents, records, activities, and affairs of each entity being audited. The officers and employees of the entity being audited would be required to produce for examination all books, accounts, documents, and records, and answer truthfully all questions relating to those materials. The Auditor General would be authorized to do all of the following: issue subpoenas, direct the service of the subpoena by any police officer, and compel the attendance and testimony of witnesses; administer oaths and examine any person as may be necessary; and compel the production of books, accounts, papers, documents, and records. The orders and subpoenas issued may be enforced upon application to any circuit court as provided by law.

The Auditor General would be authorized to employ and compensate auditors, examiners, and assistants. These employees would be compensated and their travel expenses paid for out of the funds appropriated for those purposes. Any person who gives or offers any money, gift, emolument, or thing of value for the purpose of influencing the action(s) of the examiner or employee would be guilty of a misdemeanor, punishable by a fine of not more than \$1,000 and not less than \$200, or imprisonment for not more than 6 months and not less than 30 days, or both. Any examiner or employee of the Auditor General who receives or solicits any money, gift, emolument, or anything of value for the purpose of being influenced in the matter of the examination would be guilty of a misdemeanor, carrying the same punishment as mentioned above.

Fiscal Impact

The bill would have no fiscal impact on state or local government.

Analyst(s)

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FLOOR ANALYSIS - 3/12/03

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