

FIRST REGULAR SESSION

# HOUSE BILL NO. 290

## 91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE TROUPE.

Read 1<sup>st</sup> time January 8, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

0035L.011

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### AN ACT

To amend chapter 162, RSMo, by adding thereto one new section relating to school audits in certain metropolitan school districts.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 162, RSMo, is amended by adding thereto one new section, to be  
2 known as section 162.663, to read as follows:

**162.663. 1. Beginning July 1, 2002, the state auditor shall audit the accounts of any  
2 metropolitan school district on a biennial basis in the same manner as other audits are  
3 performed pursuant to chapter 29, RSMo. In addition to any other information generated  
4 by any such audit in the normal course of the audit, the audit shall include:**

5 **(1) An inventory of all personal property of the district;**

6 **(2) A list of all real property of the district and its assessed valuation;**

7 **(3) A list of all sources of income for the district and all expenditures of the district  
8 in the preceding two fiscal years;**

9 **(4) A list of all contracts with private entities which were either entered into by the  
10 district within the last two fiscal years or which were operative at any point during the last  
11 two fiscal years; and**

12 **(5) Any other financial information about the district that, in the determination of  
13 the auditor, would be beneficial public knowledge.**

14 **2. In the event that, during the course of such audit, the auditor discovers that any  
15 information, including any of the information required in subsection 1 of this section, is  
16 needed from any years prior to the biennial period for which such audit is being  
17 conducted, then the auditor shall have the authority to access such information as may be  
18 necessary for the completion of the audit.**

- 19           **3. The district, the school board of the district and all administrative personnel,**  
20 **faculty or staff of the district shall assist and fully cooperate with the state auditor's**  
21 **compilation of the report.**  
22           **4. The finished report shall be made available to the public at cost.**