

HB 2111 -- POWERS OF THE STATE AUDITOR

This bill defines "improper governmental activity," as official misconduct, fraud, misappropriation, mismanagement, waste of resources, or a violation of State or Federal law, rule, or regulation.

The bill specifies that the auditor or their authorized representative may audit all or part of any political subdivision or government entity if, after an investigation, the auditor believes improper governmental activity has occurred, or when requested to by a prosecuting attorney, circuit attorney, or law enforcement agency as part of an investigation.

This bill provides that testimony and records obtained through subpoenas issued by the auditor shall be subject to the same confidentiality and disclosure requirements for audit workpapers and related supportive material.

Currently, each fiscal year, the State Auditor must audit, adjust and settle all receipts and disbursements in the insurance dedicated fund and the insurance examiners' fund, and taxes certified and collected on foreign and domestic insurance premiums, surplus line premiums, and county taxes on property owned by insurance companies. This bill repeals the requirement to audit taxes certified and collected on foreign and domestic insurance premiums, surplus line premiums, and county taxes on property owned by insurance companies and requires that the results of audits of the Insurance Dedicated Fund and the Insurance Examiners' Fund shall be reported as part of the annual audit of the State's financial statements.

The bill adds records relating to reports of allegations of improper governmental activities to the list of records exempt from public disclosure.