

SECOND REGULAR SESSION

HOUSE BILL NO. 1617

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ALLEN.

5219H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 55.030, RSMo, and to enact in lieu thereof one new section relating to charter county auditors.

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

Section A. Section 55.030, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 55.030, to read as follows:

55.030. 1. (1) The county auditor of a county having a charter form of government shall prescribe, with the approval of the governing body of the county and the state auditor, the accounting system of the county. ~~[He]~~ **Such county auditor** shall keep accounts of all appropriations and expenditures made by the governing body of the county; and no warrant shall be drawn or obligation incurred without ~~[his]~~ **such county auditor's** certification that an unencumbered balance, sufficient to pay the same, remains in the appropriation account against which such warrant or obligation is to be charged. ~~[He]~~ **Such county auditor** shall audit and examine all accounts, demands, and claims of every kind and character presented for payment against such county, and shall approve to the governing body of the county all lawful, true, and just accounts, demands, and claims of every kind and character payable out of the county revenue or out of any county funds before the same shall be allowed and a warrant issued therefor. Whenever the county auditor deems it necessary to the proper examination of any account, demand, or claim, ~~[he]~~ **such county auditor** may examine the parties, witnesses, and others on oath or affirmation touching any matter or circumstance in the examination of such account, demand, or claim.

(2) At the direction of the governing body of the county, ~~[he]~~ **such county auditor** shall audit the accounts of all officers and employees of the county and upon their retirement

EXPLANATION — Matter enclosed in bold-faced brackets ~~[thus]~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 from office and shall keep a correct account between the county and all county officers; and
19 ~~[he]~~ **such county auditor** shall examine all records and settlements made by them for and
20 with the governing body of the county or with each other; and the county auditor shall, at all
21 reasonable times, have access to all books, county records, or papers kept by any county or
22 township officer, employee, or road overseer. ~~[He]~~ **Such county auditor** may keep an
23 inventory of all county property under the control and management of the various officers and
24 departments and shall annually take an inventory of any such property at an original value of
25 one thousand dollars or more showing the amount, location and estimated value thereof. ~~[He]~~
26 **Such county auditor** shall perform such other duties in relation to the fiscal administration of
27 the county as the governing body of the county shall from time to time prescribe.

28 (3) The county auditor shall not be personally liable for any costs for any proceeding
29 instituted against ~~[him]~~ **such auditor** in ~~[his]~~ **such auditor's** official capacity.

30 2. (1) **The county auditor of a county having a charter form of government or**
31 **such auditor's authorized representatives may audit all or part of any political**
32 **subdivision or other local governmental entity located primarily within that county:**

33 (a) **If, after a discretionary preliminary investigation of the local political**
34 **subdivision or governmental entity or its officers or employees, the auditor believes an**
35 **improper governmental activity has occurred; or**

36 (b) **To otherwise conduct a performance audit according to professional auditing**
37 **standards with an objective such as economy, efficiency, effectiveness, internal controls,**
38 **or compliance.**

39 3. **The costs incurred by the county auditor for all audits initiated under this**
40 **section shall be paid out of the respective county auditor's budget.**

41 4. **The county auditor shall have access to all records and documents relevant to**
42 **conduct an audit under this chapter, provided that the auditor complies with applicable**
43 **confidentiality and privacy provisions.**

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