

REVENUE: No revenue impact

FISCAL: No fiscal impact

Action:	Do Pass
Vote:	8 - 0 - 1
Yeas:	Doherty, Johnson, Keny-Guyer, Lively, Richardson, Thatcher, Vega Pederson, Holvey
Nays:	0
Exc.:	Smith
Prepared By:	Bob Estabrook, Administrator
Meeting Dates:	2/7

WHAT THE MEASURE DOES: Deletes requirement that certain audits of counties include circuit courts. Declares emergency, effective on passage.

ISSUES DISCUSSED:

- Potential conflict of auditing authority over circuit courts

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: Oregon's Municipal Audit Law, enacted in 1977, requires audits of county government to include all officials elected by county residents or appointed by officials elected by county residents. It specifically includes circuit courts and their employees in the audits required, for which counties may contract with the Secretary of State or accountants authorized by the Oregon Board of Accountancy to conduct municipal audits. In 1981, the Legislative Assembly brought circuit courts under the state judicial department and subject, as a result, to the authority of the state's auditor: the Secretary of State. House Bill 2609 eliminates the potential conflict between statutes and audit authorities by deleting the reference to circuit courts in the Municipal Audit Law.