

SB 1052 STAFF MEASURE SUMMARY

Joint Committee On Legislative Audits

Prepared By: Theresa McHugh, Committee Coordinator

Meeting Dates: 6/5

WHAT THE MEASURE DOES:

The measure modifies laws relating to audits. Many of the changes are to update statutes to match current and desired practices relating to the Joint Legislative Audit Committee (JLAC). The bill also provides for processes and communication between the Legislature and the Secretary of State Division of Audits regarding audit plans, performance audits, and audit follow up reports. Performance audit objectives are detailed and better aligned with national audit standards (known as the Yellow Book) and with the information desired by JLAC. In addition, new requirements are added for information related to agency actions or action plans that are the result of audit findings and recommendations that must be included in or accompanying the Governor’s budget, and for detail on audit costs in the budget of the Secretary of State.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Statutes relating to the Joint Legislative Audit Committee have existed since the late 1980s. However, the Committee had been inactive for several biennia, until it was appointed and began meeting in 2015. Since the Committee began meeting and has established work plans and processes, it became clear that the statutes needed to be updated to reflect current and desired practices and processes.