

**Legislative  
Fiscal Office**

Oregon State Capitol  
900 Court Street NE, H-178  
Salem, OR 97301



**Joint Legislative  
Audit Committee**

Sen. Betsy Johnson, Senate Co-Chair  
Rep. Dan Rayfield, House Co-Chair  
Sen. Elizabeth Steiner Hayward  
Sen. Kim Thatcher  
Rep. Diego Hernandez  
Rep. Greg Smith

Theresa McHugh, Committee Coordinator, 503-986-1815  
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**To:** Joint Legislative Audit Committee  
**From:** Theresa McHugh, Legislative Fiscal Office  
**Date:** June 5, 2019  
**Subject:** SB 1052 – Relating to government oversight

SB 1052 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.

**MOTION: I move SB 1052 be reported out do pass. (VOTE)**

**Carriers**

Senate Floor: \_\_\_\_\_

House Floor: \_\_\_\_\_