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LEGISLATIVE ACTION

| Senate     | . | House |
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| Comm: RCS  | . |       |
| 04/02/2015 | . |       |
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Appropriations Subcommittee on General Government (Dean)  
recommended the following:

**Senate Amendment**

Delete lines 174 - 294  
and insert:

(b) The inspector general shall report to and be under the general supervision of the agency head and is not subject to supervision by any other employee of the state agency in which the office is established. For state agencies under the jurisdiction of the Governor, the inspector general shall be under the general supervision of the agency head for



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11 administrative purposes, shall report to the Chief Inspector  
12 General, and may hire and remove staff within the office of the  
13 inspector general in consultation with the Chief Inspector  
14 General but independently of the agency.

15 (c) For state agencies under the jurisdiction of the  
16 Cabinet or the Governor and Cabinet, the inspector general may  
17 be removed from office by the agency head. For state agencies  
18 under the jurisdiction of the Governor, the inspector general  
19 may only be removed from office by the Chief Inspector General  
20 for cause, including concerns regarding performance,  
21 malfeasance, misfeasance, misconduct, or failure to carry out  
22 his or her duties under this section. The Chief Inspector  
23 General shall notify the Governor in writing of his or her  
24 intention to remove the inspector general at least 21 days  
25 before the removal. For state agencies under the jurisdiction of  
26 the Governor and Cabinet, the agency head shall notify the  
27 Governor and Cabinet in writing of his or her intention to  
28 remove the inspector general at least 21 days before the  
29 removal. If the inspector general disagrees with the removal,  
30 the inspector general may present objections in writing to the  
31 Governor within the 21-day period.

32 (d) The Governor, the Governor and Cabinet, the agency  
33 head, or agency staff may not prevent or prohibit the inspector  
34 general from initiating, carrying out, or completing any audit  
35 or investigation.

36 (4) (a) To ensure that state agency audits are performed in  
37 accordance with applicable auditing standards, the inspector  
38 general or the director of auditing within the inspector  
39 general's office shall possess the following qualifications:



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40 1.(a) A bachelor's degree from an accredited college or  
41 university with a major in accounting, or with a major in  
42 business which includes five courses in accounting, and 5 years  
43 of experience as an internal auditor or independent postauditor,  
44 electronic data processing auditor, accountant, or any  
45 combination thereof. At a minimum, the experience must ~~shall at~~

46 ~~a minimum~~ consist of audits of units of government or private  
47 business enterprises, operating for profit or not for profit; ~~or~~

48 2.(b) A master's degree in accounting, business  
49 administration, or public administration from an accredited  
50 college or university and 4 years of the professional experience  
51 ~~as~~ required under subparagraph 1. in paragraph (a); or

52 3.(c) A certified public accountant license issued pursuant  
53 to chapter 473 or a certified internal audit certificate issued  
54 by the Institute of Internal Auditors or earned by examination,  
55 and 4 years of the professional experience ~~as~~ required under  
56 subparagraph 1. in paragraph (a).

57 (b) For agencies under the jurisdiction of the Governor,  
58 the inspector general shall be selected on the basis of  
59 integrity, leadership capability, and experience in accounting,  
60 auditing, financial analysis, law, management analysis, program  
61 evaluation, public administration, investigation, criminal  
62 justice administration, or another closely related field. The  
63 inspector general is subject to level 2 background screening  
64 pursuant to chapter 435. The inspector general shall have a 4-  
65 year degree from an accredited institution of higher learning or  
66 at least 5 years of experience in at least one of the following  
67 areas:

68 1. Inspector general.



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69           2. Supervisory experience in an office of inspector general  
70 or an investigative public agency similar to an office of  
71 inspector general.

72           3. Local, state, or federal law enforcement officer.

73           4. Local, state, or federal court judge.

74           5. Senior-level auditor or comptroller.

75           6. The administration and management of complex audits and  
76 investigations.

77           7. Managing programs for prevention, examination,  
78 detection, elimination of fraud, waste, abuse, mismanagement,  
79 malfeasance, or misconduct in government or organizations.

80  
81 An advanced degree in law, accounting, public administration, or  
82 another relevant field may substitute for 1 year of required  
83 experience.

84           (c) The inspector general shall possess at appointment, or  
85 obtain within the first year after appointment, a certification  
86 from the Association of Inspectors General as a certified  
87 inspector general. The inspector general shall have at least one  
88 other related professional certification, such as certified  
89 inspector general investigator, certified inspector general  
90 auditor, certified public accountant, certified internal  
91 auditor, certified governmental financial manager, certified  
92 fraud examiner, or certified financial crimes investigator, or  
93 be a licensed attorney.

94           (d) The inspector general may not hold, or be a candidate  
95 for, an elective office with the state or any municipality,  
96 county, or other political subdivision of the state while  
97 inspector general, and a current officer or employee of an



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98 office of inspector general may not hold, or be a candidate for,  
99 an elective office with the state or any municipality, county,  
100 or other political subdivision of the state. The inspector  
101 general may not hold office in a political party or political  
102 committee. An employee of an office of inspector general may not  
103 hold office in a political party or political committee while  
104 employed in the office of inspector general.

105 (5) The inspector general and his or her staff shall have  
106 access to any records, data, and other information of the state  
107 agency which he or she deems necessary to carry out his or her  
108 duties. The inspector general, at all times, shall have access  
109 to a building or facility that is owned, operated, or leased by  
110 a department, agency, board, or commission, or a property held  
111 in trust to the state if the inspector general deems such access  
112 necessary to carry out his or her duties. The inspector general  
113 may also request such information or assistance as may be  
114 necessary from the state agency or from any federal, state, or  
115 local governmental entity.

116 (6) It is the duty of every state officer, employee,  
117 agency, special district, board, commission, contractor, and  
118 subcontractor to cooperate with the inspector general in any  
119 investigation, audit, inspection, review, or hearing pursuant to  
120 this section. Beginning July 1, 2015, each contract, bid,  
121 proposal, and application or solicitation for a contract must  
122 contain a statement that the corporation, partnership, or person  
123 understands and will comply with this subsection.