



540854

LEGISLATIVE ACTION

Senate	.	House
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Floor: 2d/AD/3R	.	Floor: C
03/11/2018 03:21 PM	.	03/11/2018 04:08 PM
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Senator Stargel moved the following:

1 **Senate Amendment to Amendment (844462) (with title**
2 **amendment)**

3
4 Delete lines 1416 - 1449

5 and insert:

6 of this act to adopt a discretionary sales surtax under this
7 section, an independent certified public accountant licensed
8 pursuant to chapter 473 shall conduct a performance audit of the
9 program associated with the surtax adoption proposed by the
10 county or school district. The Office of Program Policy Analysis
11 and Government Accountability shall procure the certified public



12 accountant and may use carryforward funds to pay for the
13 services of the certified public accountant.

14 (b) At least 60 days before the referendum is held, the
15 performance audit shall be completed and the audit report,
16 including any findings, recommendations, or other accompanying
17 documents shall be made available on the official website of the
18 county or school district. The county or school district shall
19 keep the information on its website for 2 years from the date it
20 was posted.

21 (c) For purposes of this subsection, the term "performance
22 audit" means an examination of the program conducted according
23 to applicable government auditing standards or auditing and
24 evaluation standards of other appropriate authoritative bodies.
25 At a minimum, a performance audit must include an examination of
26 issues related to the following:

27 1. The economy, efficiency, or effectiveness of the
28 program.

29 2. The structure or design of the program to accomplish its
30 goals and objectives.

31 3. Alternative methods of providing program services or
32 products.

33 4. Goals, objectives, and performance measures used by the
34 program to monitor and report program accomplishments.

35 5. The accuracy or adequacy of public documents, reports,
36 and requests prepared by the county or school district which
37 relate to the program.

38 6. Compliance of the program with appropriate policies,
39 rules, and laws.

40 (d) This subsection does not apply to a referendum held to



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41 adopt the same discretionary surtax that was in place during the
42 month of December immediately before the date of the referendum.

43
44 ===== T I T L E A M E N D M E N T =====

45 And the title is amended as follows:

46 Delete lines 2797 - 2806

47 and insert:

48 audits of programs associated with a proposed adoption
49 of a discretionary sales surtax by a county or school
50 district; requiring the Office of Program Policy
51 Analysis and Government Accountability to hire an
52 independent certified public accountant to conduct
53 such performance audits; authorizing the office to use
54 carryforward funds to pay for such services;
55 specifying a time period within which the performance
56 audit must be completed and made available; defining
57 the term "performance audit"; providing applicability;