

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED (Y/N)
ADOPTED AS AMENDED (Y/N)
ADOPTED W/O OBJECTION (Y/N)
FAILED TO ADOPT (Y/N)
WITHDRAWN (Y/N)
OTHER

1 Committee/Subcommittee hearing bill: Government Accountability
2 Committee

3 Representative Caldwell offered the following:

4
5 **Amendment (with title amendment)**

6 Remove lines 128-135 and insert:

7 (10) (a) For a referendum held on or after the effective
8 date of this act to adopt or amend a discretionary sales surtax
9 under this section, an independent certified public accountant,
10 licensed pursuant to chapter 473, shall conduct a performance
11 audit of the county or school district holding the referendum.
12 The certified public accountant shall be procured by the Office
13 of Program Policy Analysis and Government Accountability, which
14 is authorized to use carryforward funds to procure and provide
15 payment for the certified public accountant's services.

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16 (b) At least 60 days before the referendum is held, the
17 performance audit shall be completed and the audit report,
18 including any findings, recommendations, or other accompanying
19 documents, shall be made available on the official website of
20 the county or school district. Such information shall remain on
21 the website for a period of two years from the date it was
22 posted.

23 (c) For purposes of this subsection, "performance audit"
24 means an examination of the county or school district conducted
25 in accordance with applicable government auditing standards or
26 auditing and evaluation standards of other appropriate
27 authoritative bodies. At a minimum, a performance audit must
28 include an examination of issues related to all of the
29 following:

30 1. The economy, efficiency, or effectiveness of the county
31 or school district.

32 2. The structure or design of the county government or
33 school district to accomplish its goals and objectives.

34 3. Alternative methods of providing county or school
35 district services or products.

36 4. Goals, objectives, and performance measures used by the
37 county or school district to monitor and report program
38 accomplishments.

39 5. The accuracy or adequacy of public documents, reports,
40 or requests prepared by the county or school district.

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41 6. Compliance of the county or school district with
42 appropriate policies, rules, or laws.

43 Section 2. The Division of Law Revision and Information is
44 directed to replace the phrase "the effective date of this act"
45 wherever it occurs in this act with the date the act becomes a
46 law.

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49 **T I T L E A M E N D M E N T**

50 Remove lines 12-16 and insert:
51 such proceeds for certain purposes; requiring an independent
52 certified public account to conduct a performance audit of a
53 county or school district holding a referendum to adopt or amend
54 a local government discretionary sales surtax; requiring the
55 Office of Program Policy Analysis and Government Accountability
56 to procure the services of the public accountant on behalf of
57 the county or school district; authorizing the office to use
58 certain funds to procure and pay for services; requiring the
59 performance audit to be completed and the report to be made
60 available by a time certain before a referendum to adopt or
61 amend a local government discretionary sales surtax is held;
62 defining a term; providing a directive to the Division of Law
63 Revision and Information; providing an