

SENATE FILE NO. SF0141

Department of audit-amendments.

Sponsored by: Senator(s) Burns and Representative(s)
Simpson

A BILL

for

1 AN ACT relating to the department of audit; authorizing the
2 department of audit to conduct criminal background checks
3 as specified; providing for financial review procedures as
4 specified; authorizing the appointment of an administrator
5 as specified; and providing for an effective date.

6

7 *Be It Enacted by the Legislature of the State of Wyoming:*

8

9 **Section 1.** W.S. 7-19-106(a) by creating a new
10 paragraph (xv), 7-19-201(a) by creating a new paragraph
11 (viii) and 9-1-507(a)(v) and by creating new subsections
12 (m) and (n) are amended to read:

13

14 **7-19-106. Access to, and dissemination of,**
15 **information.**

16

1 (a) Criminal history record information shall be
2 disseminated by criminal justice agencies in this state,
3 whether directly or through any intermediary, only to:

4
5 (xv) The department of audit.

6
7 **7-19-201. State or national criminal history record**
8 **information.**

9
10 (a) The following persons shall be required to submit
11 to fingerprinting in order to obtain state and national
12 criminal history record information:

13
14 (viii) Department of audit employees or
15 applicants for employment who have access to confidential
16 financial or accounting records.

17
18 **9-1-507. Examination of books of state institutions,**
19 **agencies and certain districts and entities; independent**
20 **audit authorized; guidelines.**

21
22 (a) The director of the state department of audit
23 shall:

1 (v) Perform an audit or specified procedures of
2 any books and records of any state institution, state
3 agency, incorporated city or town with a population of less
4 than four thousand (4,000) inhabitants or any district or
5 entity described in W.S. 16-4-104(g) whenever the director
6 feels the audit or procedures are necessary. In lieu of
7 performing such audit or procedures, the director may
8 accept an audit or specified procedures performed by a
9 certified public accountant.+ Specified procedures shall
10 include procedures conducted under one (1) of the following
11 standards:

12
13 (A) Current government audit standards
14 issued by the United States comptroller general;

15
16 (B) Generally accepted principles and
17 quality standards formally approved by the Association of
18 Inspectors General;

19
20 (C) Standards recognized by the Institute
21 of Internal Auditors; or

22
23 (D) Standards recognized by the Association
24 of Certified Fraud Examiners.

1

2 (m) The director of the department of audit shall
3 have the authority to obtain the financial and criminal
4 background of any employee or employment applicant of the
5 department in accordance with W.S. 7-19-106 and 7-19-201.

6

7 (n) The director of the department of audit shall
8 have the authority to appoint a public funds administrator
9 who shall serve at the pleasure of the director. The
10 administrator shall have not less than seven (7) years of
11 experience holding all the requirements to practice as a
12 certified public accountant or certified internal auditor.
13 The administrator shall assist the director in his duties
14 to supervise books, financial accounts and financial
15 records of all state agencies and institutions, counties,
16 school districts and municipalities within this state.

17

18 **Section 2.** This act is effective immediately upon
19 completion of all acts necessary for a bill to become law
20 as provided by Article 4, Section 8 of the Wyoming
21 Constitution.

22

23

(END)