

By: Representative Guice

To: County Affairs

HOUSE BILL NO. 318

1 AN ACT TO CREATE A NEW CODE SECTION TO BE CODIFIED AS SECTION
 2 19-17-20, MISSISSIPPI CODE OF 1972, TO REQUIRE THE BOARD OF
 3 SUPERVISORS OF EACH COUNTY PERIODICALLY TO CONTRACT WITH A
 4 CERTIFIED PUBLIC ACCOUNTANT FOR THE PURPOSE OF CONDUCTING AN
 5 INDEPENDENT AUDIT AND EXAMINATION OF THE FINANCIAL BOOKS, RECORDS
 6 AND ACCOUNTS OF THE COUNTY; TO PROVIDE THAT COPIES OF SUCH AUDIT
 7 SHALL BE PROVIDED TO THE STATE AUDITOR AND MADE AVAILABLE FOR
 8 PUBLIC INSPECTION; AND FOR RELATED PURPOSES.

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

10 SECTION 1. The following shall be codified as Section
 11 19-17-20, Mississippi Code of 1972:

12 19-17-20. In addition to such other duties as are required
 13 to be performed under the provisions of this chapter by the
 14 chancery clerk, acting as county auditor, the board of supervisors
 15 of each county, not less frequently than once during the term of
 16 office for members of the board, shall contract with a certified
 17 public accountant licensed to do business in the State of
 18 Mississippi for the purpose of conducting an independent audit and
 19 examination of the financial books, records and accounts of the
 20 county. The costs of such audit shall be paid for out of any
 21 available funds of the county treasury. Upon completion and
 22 receipt of the audit, the board of supervisors shall provide a
 23 copy to the State Auditor and shall make a copy or copies thereof
 24 available for public inspection in accordance with the provisions
 25 of the Mississippi Public Records Act of 1983.

26 SECTION 2. This act shall take effect and be in force from
 27 and after October 1, 1999.