

By: Green

To: Appropriations

HOUSE BILL NO. 725  
(As Passed the House)

1 AN ACT TO AMEND SECTION 7-7-215, MISSISSIPPI CODE OF 1972, TO  
2 ABOLISH THE REQUIREMENT THAT THE STATE DEPARTMENT OF AUDIT BE  
3 REQUIRED TO FILE INVESTIGATIVE REPORTS IN THE OFFICE TO WHICH THEY  
4 PERTAIN, MAKE THEM SUBJECT TO PUBLIC INSPECTION OR PRESERVE COPIES  
5 FOR THE GOVERNOR AND THE LEGISLATURE; AND FOR RELATED PURPOSES.

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

7 SECTION 1. Section 7-7-215, Mississippi Code of 1972, is  
8 amended as follows:

9 7-7-215. Upon the completion of each audit \* \* \*, the  
10 department shall prepare a report which shall set forth the facts  
11 of such audit \* \* \* in the most comprehensive form, and the  
12 original copy of such report shall be filed in the office to which  
13 it pertains, as a permanent record; one (1) copy thereof shall be  
14 filed in the office of the department, subject to public  
15 inspection, and one (1) copy shall be preserved for use by the  
16 Governor and/or the Legislature. Other provisions  
17 notwithstanding, all work papers associated with an audit shall be  
18 confidential until the audit fieldwork has been completed and the  
19 chief executive officer of the entity being audited has been  
20 notified of any findings or exceptions. The director shall  
21 require such financial reports from every public office and taxing  
22 body as he may deem necessary and for such period as he may  
23 designate, and at the end of each fiscal year the State Auditor  
24 and director shall prepare and publish a report of comparative  
25 financial statistics covering all public offices of the state over  
26 which the department has accounting and auditing supervision. The  
27 Governor may direct the State Auditor and/or the director of the

28 department to make any special report on any subject under their  
29 jurisdiction and make any special audit or investigation he may  
30 desire, such directives to be issued in writing.

31 All audits conducted by the department shall be in accordance  
32 with generally accepted auditing standards, as promulgated by  
33 nationally recognized professional organizations. Audit and  
34 investigative reports, work papers and other evidence and related  
35 supportive material shall be retained and filed according to an  
36 agreement between the State Auditor and the Department of Archives  
37 and History. In conducting audits pursuant to this article, the  
38 department shall have access to all records, documents, books,  
39 papers and other evidence relating to the financial transactions  
40 of any governmental entity subject to audit by the department.

41 SECTION 2. This act shall take effect and be in force from  
42 and after July 1, 2000.