

*****Adopted*****

AMENDMENT No. 1 TO AMENDMENT No. 1 PROPOSED TO

Senate Bill NO. 3260

By Representative(s) Horne

AMEND by inserting the following language after the period on line 192:

"If the department provides any funds authorized under this section to any local governmental unit for the purposes described in this section, the local governmental unit, or its designated agent, shall have its books audited annually, within a period of thirty (30) days after the close of its fiscal year, by the State Auditor. The audit shall be performed in accordance with generally accepted auditing standards and the financial statements shall be prepared in accordance with generally accepted accounting principles. The audit report shall include supplemental schedules of expenditures including, but not limited to salaries, travel, legal fees and audit, showing for each individual expenditure: (1) to whom the expenditure was made, (2) the amount of expenditure, and (3) an explanation of why the expenditure was made. The audit report shall be published within thirty (30) days after being received, in at least one (1) newspaper having general circulation in the city and/or county where the governmental unit is located."