SENATE BILL NO. 2827

AN ACT TO AMEND SECTION 7-7-218, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT UPON THE REFUSAL OR FAILURE TO CORRECT ANY AUDIT FINDING OF SUBSTANTIAL NONCOMPLIANCE WHICH HAS EXISTED FOR THREE CONSECUTIVE YEARS, THE STATE AUDITOR SHALL CORRECT AND PUBLISH THE FINDING OF SUBSTANTIAL NONCOMPLIANCE AT THE EXPENSE OF THE GOVERNING BOARD OR EXECUTIVE DIRECTOR OF THE ENTITY INVOLVED; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 7-7-218, Mississippi Code of 1972, is amended as follows:

(1) If any officer or employee of the state or subdivision shall refuse or fail to make any report to the department, the State Auditor shall proceed to make the report or cause the report to be made. The expense for such report shall be personally borne by said officer or employee, and he or she shall be responsible for the payment of the expense incurred.

(2) If any officer or employee of a state agency or political subdivision refuses or fails to correct any audit finding of substantial noncompliance that has existed for three consecutive years, the State Auditor shall proceed to cause the finding to be made in compliance and publish the findings and action. The expense for such correction and publication of a finding of substantial noncompliance shall be borne by the governing board or executive director of the entity involved.

SECTION 2. This act shall take effect and be in force from and after July 1, 2002.