

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Senator Harriman**

A Bill

ACT 484 OF 1993
SENATE BILL 526

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 10-4-202 TO CLARIFY THE
9 RESPONSIBILITIES OF THE DIVISION OF LEGISLATIVE AUDIT FOR
10 PROVIDING AUDITING SERVICES FOR POLITICAL SUBDIVISIONS,
11 INCLUDING COMPILATIONS FOR INCORPORATED TOWNS; AND FOR
12 OTHER PURPOSES."

Subtitle

14 "TO CLARIFY THE RESPONSIBILITIES OF THE DIVISION OF
15 LEGISLATIVE AUDIT."
16

17
18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

19
20 SECTION 1. Arkansas Code Annotated 10-4-202 is amended to read as
21 follows:

22 "§10-4-202. Audits authorized - Independent audits.

23 (a) The Legislative Auditor has the power and duty, acting through his
24 duly authorized employees, to conduct audits of the records and accounts of
25 all officials or employees of counties, municipalities, school districts,
26 county school boards, and educational cooperatives. In the alternative, upon
27 approval of the Legislative Joint Auditing Committee, the Legislative Auditor
28 may conduct a compilation of the records and accounts of all officials or
29 employees of incorporated towns.

30 (b) Nothing contained in this section shall be so construed as to
31 abridge the right of any school district or of any municipality to choose and
32 employ accountants, in good standing with the Arkansas State Board of Public
33 Accountancy, to conduct these audits in accordance with Government Auditing
34 Standards issued by the Comptroller General of the United States. In the
35 alternative, with the approval of the Legislative Joint Auditing Committee, an
36 incorporated town may employ such accountants to conduct a compilation in

1 accordance with standards issued by the American Institute of Certified Public
2 Accountants. A certified copy of each audit or compilation report shall be
3 filed with the Division of Legislative Audit."

4

5 SECTION 2. All provisions of this act of a general and permanent nature
6 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
7 Revision Commission shall incorporate the same in the Code.

8

9 SECTION 3. If any provision of this act or the application thereof to
10 any person or circumstance is held invalid, such invalidity shall not affect
11 other provisions or applications of the act which can be given effect without
12 the invalid provision or application, and to this end the provisions of this
13 act are declared to be severable.

14

15 SECTION 4. All laws and parts of laws in conflict with this act are
16 hereby repealed.

17

18

19

20 APPROVED: 03/12/93

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35