

1 Page 1-line 4 After "Act;" insert "amending the guidelines
2 of the director of the state department of
3 audit;"
4

5 Page 1-line 8 After "W.S." insert "9-1-507(a)(iii)(B),".
6

7 Page 1-afer line 9 Insert:
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9 "9-1-507. Examination of books of state institutions,
10 agencies and certain districts and entities; independent audit
11 authorized; guidelines.
12

13 (a) The director of the state department of audit shall:
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15

16 (iii) Require state institutions, state agencies, the
17 entities described in W.S. 16-4-125(c) and incorporated cities and
18 towns with a population of less than four thousand (4,000)
19 inhabitants to file with the department such reports of the books
20 and accounts of the institution, agency, district or entity as the
21 director deems necessary. The director shall promulgate rules
22 under which special districts described in W.S. 16-4-125(c) shall
23 prepare and file an annual report of their books and records with
24 the department of audit. These rules shall apply to special
25 districts which are subject to administration by the courts as
26 provided in subsection (e) of this section. These rules shall
27 provide for different levels of oversight, at the expense of the
28 district, depending upon the higher of the total revenues received
29 or expenditures made by the district during the fiscal year under
30 review subject to the following limitations:
31

32 (B) At least: ~~one hundred thousand dollars~~
33 ~~(\$100,000.00)~~
34

35 (I) Three hundred thousand dollars
36 (\$300,000.00) but less than one million dollars (\$1,000,000.00)-a
37 certified public accountant review;
38

39 (II) One hundred thousand dollars
40 (\$100,000.00) but less than three hundred thousand dollars
41 (\$300,000.00)-requirements shall be greater than those in
42 subparagraph (C) of this paragraph but less than those in
43 subparagraph (A) of this paragraph. The rules shall provide for
44 more stringent oversight requirements for districts with higher

1 total revenues within this range than the requirements for
2 districts with lower total revenues within this range;".

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4 Page 2-line 11 After "W.S. 9-1-507(a)(iii)" insert "except
5 that if an audit was conducted pursuant to
6 this section, an audit shall not be required
7 pursuant to W.S. 9-1-507(a)(iii) in the same
8 year.".

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10 Page 4-line 2 After "W.S. 9-1-507(a)(iii)" insert "except
11 that if an audit was conducted pursuant to
12 this section, an audit shall not be required
13 pursuant to W.S. 9-1-507(a)(iii) in the same
14 year." GRAY