



ALASKA STATE LEGISLATURE

SENATE RULES COMMITTEE

SENATOR BILL WIELECHOWSKI, CHAIR

Alaska State Capitol, Juneau, AK 99801, Phone 465-5038

Senate Bill 183

Powers: LB&A Committee; Legislative Audit

Sponsor Statement

The Legislative Auditor and the Division of Legislative Audit (DLA) are established under Title 24 of the Alaska Statutes and authorized by Article IX, Section 14 of the Alaska Constitution. As the legislature's independent audit agency, DLA serves as the eyes and ears of the legislature, providing lawmakers and the public with objective, professional assessments of how effectively executive branch agencies comply with the law and manage public funds. Through financial, federal compliance and performance audits, the division supports the legislature's responsibility to ensure transparency, accountability, and efficiency across state government.

To fulfill this role, DLA relies on the cooperation of state agencies to provide timely and properly formatted information. However, that cooperation is becoming increasingly inconsistent. Recently, the Department of Revenue declined to compile necessary oil and gas tax audit assessment data, asserting that current law does not require it to prepare or format information that is not already available in the requested form. This marks a significant departure from long-standing precedent and has the practical effect of limiting the legislature's ability to conduct thorough oversight.

SB 183 addresses this problem by clarifying the legislature's authority to obtain the information it needs to perform effective audits. The bill makes clear that all state agencies must provide full cooperation to the Legislative Budget and Audit Committee and DLA, including assembling, generating, or furnishing information in the form or format requested.

Without this change in statute, there is a growing risk that executive agencies may set their own terms for transparency and accountability, undermining the legislature's ability to act as a meaningful check on the executive branch. When oversight is weakened, the consequences are borne by the public: mismanagement goes unchecked, inefficiencies persist, and the proper use of public funds cannot be assured.

SB 183 reinforces the legislature's constitutional oversight role and protects the public's interest in an open, effective, and accountable government.