

Introduced: 1/25/85  
Referred: Judiciary and  
Finance

BY THE JUDICIARY COMMITTEE  
(For the Chief Justice of  
the Alaska Supreme Court)

1 IN THE HOUSE

2 HOUSE BILL NO. 117

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to appointment, qualifications and  
7 duties of an internal auditor within the Alaska Court  
8 System."

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

10 \* Section 1. AS 22.20 is amended by adding a new section to read:

11 Sec. 22.20.038. APPOINTMENT, QUALIFICATIONS AND DUTIES OF  
12 INTERNAL AUDITOR. (a) The administrative director shall appoint an  
13 internal auditor to provide the administrative director with objective  
14 information to assist in determining whether Alaska Court System  
15 operations are adequately controlled and whether the required high  
16 degree of public accountability is maintained.

17 (b) The internal auditor shall be a certified public accountant  
18 of this state, or of another state having requirements equivalent to  
19 those of this state, with at least three years of practice in the  
20 profession, or the equivalent, before the appointment.

21 (c) The internal auditor shall

22 (1) review and appraise the soundness, adequacy and appli-  
23 cation of accounting, financial and operating controls;

24 (2) ascertain the extent of compliance with established  
25 policies, plans, and procedures;

26 (3) ascertain the extent to which court system assets are  
27 accounted for and safeguarded from losses of all kinds; and

28 (4) ascertain the reliability of accounting and other data  
29 developed within the Alaska Court System.

1           (d) The internal auditor shall have full, free, and unrestricted  
2 access to all public records, all activities of the Alaska Court  
3 System, all Alaska Court System property, all Alaska Court System  
4 personnel, and all policies, plans and procedures, and records per-  
5 taining to expenditures financed by Alaska Court System funds. This  
6 section does not authorize the public disclosure of material that is  
7 confidential or privileged under federal, state or local law, court  
8 rule or order, or materials the public disclosure of which constitutes  
9 an unwarranted invasion of personal privacy.

10           (e) The internal auditor's conclusions and recommendations shall  
11 be reported promptly in writing to the administrative director.  
12 Copies of reports of the internal auditor shall be available for  
13 public inspection at the office of the internal auditor during regular  
14 business hours.

15           (f) The internal auditor shall keep a complete file of all audit  
16 reports and other reports or releases issued by the auditor, and a  
17 complete file of audit work papers and other related supportive  
18 material.