

CS FOR SENATE BILL NO. 128(STA)  
 IN THE LEGISLATURE OF THE STATE OF ALASKA  
 EIGHTEENTH LEGISLATURE - FIRST SESSION

BY THE SENATE STATE AFFAIRS COMMITTEE

Offered: 3/18/93  
 Referred: FINANCE

Sponsor(s): SENATE RULES COMMITTEE BY REQUEST OF THE LEGISLATIVE BUDGET AND  
 AUDIT COMMITTEE

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to legislative audits."

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

3 \* Section 1. AS 24.20.311 is amended to read:

4           Sec. 24.20.311. REPORTS. The Legislative Budget and Audit Committee  
 5 [COMMITTEE] shall file copies of its approved audit reports including any committee  
 6 recommendations with the governor, the agency concerned, and the legislature. A  
 7 committee recommendation involving an agency in the executive branch may  
 8 identify an item for monitoring under AS 24.20.312. An annual report summarizing  
 9 the audit reports and committee recommendations made during the year shall be filed  
 10 with the governor and with the legislature within the first five days of each regular  
 11 session of the legislature. Reports shall be approved by a majority of the committee  
 12 before their release and shall be open to public inspection after their release to the  
 13 legislature.

14 \* Sec. 2. AS 24.20 is amended by adding a new section to read:

1                   **Sec. 24.20.312. MONITORING OF AUDIT RECOMMENDATIONS. (a)**  
2                   **The office of management and budget shall review each item identified for monitoring**  
3                   **in a recommendation involving an agency in the executive branch contained in an audit**  
4                   **report filed with the governor under AS 24.20.311. The office shall monitor the**  
5                   **implementation of a recommended item if the audited agency agrees with it. If the**  
6                   **agency disagrees in whole or in part with a recommended item, the office shall, within**  
7                   **60 days after the audit report containing the item is filed with the governor (1) request**  
8                   **the governor to direct the agency to implement the item, or (2) submit a report to the**  
9                   **legislative auditor proposing an alternative resolution or indicating a final position of**  
10                   **opposition to the item. A copy of the report shall be supplied by the office to each**  
11                   **member of the Legislative Budget and Audit Committee.**

12                   (b) By January 31, the office of management and budget shall submit a report  
13                   to the legislative auditor and a copy of the report to each member of the committee.  
14                   The report must explain the results during the previous calendar year of the monitoring  
15                   of each item under (a) of this section. The legislative auditor shall review the report  
16                   and, as to each item, recommend to the committee that the matter be closed, that  
17                   implementation be wholly or partially waived by the committee, or that the committee  
18                   direct the office to continue to monitor implementation.

19                   \* **Sec. 3. AS 44.19.145(a) is amended by adding a new paragraph to read:**

20   **(12) monitor audit recommendations under AS 24.20.312.**