

SENATE JOINT RESOLUTION NO. 23

IN THE LEGISLATURE OF THE STATE OF ALASKA

EIGHTEENTH LEGISLATURE - FIRST SESSION

BY THE SENATE RULES COMMITTEE BY REQUEST OF THE LEGISLATIVE BUDGET AND  
AUDIT COMMITTEE

Introduced: 2/22/93  
Referred: STA, JUD, FIN

A RESOLUTION

1 Proposing amendments to the Constitution of the State of Alaska relating to the  
2 powers and duties of the legislative auditor.

3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

4 \* Section 1. Article IX, sec. 14, Constitution of the State of Alaska, is amended to read:

5 SECTION 14. LEGISLATIVE POST-AUDIT. (a) The legislature shall  
6 appoint an auditor to serve at its pleasure. The legislative auditor [HE] shall be a  
7 certified public accountant. The auditor shall conduct post-audits and special audits  
8 as prescribed by law and shall report to the legislature and to the governor.

9 \* Sec. 2. Article IX, sec. 14, Constitution of the State of Alaska, is amended by adding  
10 new subsections to read:

11 (b) If the legislative auditor finds that an office, department, public  
12 corporation, the University of Alaska, or other agency of the executive or judicial  
13 branches of State government has made expenditures or obligated funds contrary to  
14 law or has failed to properly account for expenditures or revenues, the auditor may  
15 order the governor to impound money appropriated to that agency. The order shall  
16 state the reason for the impoundment and shall specifically identify the money to be

1 impounded. Within five days after receipt of the order the governor shall impound the  
2 money identified by the legislative auditor and ensure that it is not expended,  
3 encumbered, or otherwise obligated.

4 (c) If the legislative auditor determines that the situation that led to the  
5 impoundment order has been corrected or that impoundment is not in the best interests  
6 of the State, the auditor may order the governor to release money impounded under  
7 (b) of this section. The legislature may reverse an impoundment order of the auditor  
8 by a resolution concurred in by a majority of the members of each house.

9 \* Sec. 3. The amendments proposed by this resolution shall be placed before the voters of  
10 the state at the next general election in conformity with art. XIII, sec. 1, Constitution of the  
11 State of Alaska, and the election laws of the state.