

PENDING
LEGISLATION:
INTERNAL
AUDITOR,
COURT
SYSTEM

14-0532
2/1/85
Ford ✓

Hold

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

1 IN THE SENATE

2 SENATE BILL NO.

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 IN-
12 TERNAL 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 mate-
18 rial.
19
20
21
22
23
24
25
26
27
28
29

WORK ORDER REQUEST FORM

114 - 0133

KEYWORDS: courts
audits and auditors

ASSIGNED TO Ford

REQUEST FOR: BILL RESOLUTION RESEARCH OTHER

SUBJECT Auditor for the court system

REQUESTED FOR Senate Judiciary BY Roger Lewis EXT. _____

* DELIVER TO Sen. Rodey TAKEN BY Levy

INSTRUCTIONS, EXPLANATIONS Prepare bill relating to an internal auditor of the court system, per attached.

OBTAIN

SPECIAL DRAFTING INSTRUCTIONS ATTACHED

AUTHORIZED TO CONFER WITH _____

RETURN _____

TO REQUESTER

APPROVED: RLS Director, Legal Services

REVIEWED _____

IN 01/31/85 DUE _____

TYPED - Draft _____ DATE _____

Final _____ DATE _____

PROOFED _____ DELIVERED _____

SPECIAL INSTRUCTIONS TO TYPIST/PROOFREADER

DRAFT

FINAL

STATE OF ALASKA 1985 LEGISLATIVE SESSION
FISCAL NOTE

Revision Date: _____

REQUEST

Bill/Resolution No.: _____
 Title: An Act Creating an
Internal Auditor
 Sponsor: _____
 Requestor: _____
 Date of Request: _____

FISCAL DETAIL

Agency Affected: Alaska Court System
 Program Category Affected: _____
Administration of Justice
 BRU, Program or Subprogram(s) Affected: _____
Appellate Courts, Trial Courts,
Administration

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90
OPERATING						
100 PERSONAL SERVICES		85.4	90.5	95.9	101.7	107.8
200 TRAVEL		7.5	8.0	8.5	9.0	9.5
300 CONTRACTUAL		3.5	3.7	3.9	4.1	4.3
400 SUPPLIES		2.0	2.1	2.2	2.3	2.4
500 EQUIPMENT		7.2				
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS						
800 MISCELLANEOUS						
TOTAL OPERATING		105.6	104.3	110.5	117.1	124.0

CAPITAL						
----------------	--	--	--	--	--	--

REVENUE						
----------------	--	--	--	--	--	--

FUNDING: (Thousands of Dollars)

GENERAL FUND		105.6	104.3	110.5	117.1	124.0
FEDERAL FUNDS						
OTHER						
TOTAL		105.6	104.3	110.5	117.1	124.0

POSITIONS:

FULL-TIME		2.0	2.0	2.0	2.0	2.0
PART-TIME						
TEMPORARY						

SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

ANALYSIS: Attach a separate page for analysis

Prepared By: Robert G. Fisher, Fiscal Officer Phone: 264-0561
 Division: Alaska Court System Date: 1/15/85
 Approved by Commissioner: [Signature] Date: 1/15/85
 Agency: Alaska Court System

Distribution (by Agency preparing fiscal note):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget.
- Impacted Agency(ies)

12/1/83

ALASKA COURT SYSTEM
FISCAL NOTE ANALYSIS

JUDICIAL INTERNAL AUDITOR

PERSONNEL:	SALARY	BENEFITS	TOTAL COST
INTERNAL AUDITOR (Range 20A)	\$40,932	\$11,790	\$52,722
ASSISTANT (Range 12B)	24,516	8,116	32,632

Total Personnel Costs			85,354
TRAVEL			7,500
CONTRACTUAL			3,500
SUPPLIES			2,000
EQUIPMENT (one-time items)			7,200

TOTAL FY 86 COST			\$105,554
			=====

Subsequent fiscal years adjusted to reflect 6% inflation.