

SENATE BILL SUMMARY

Prepared by the Division of Legislative Information for the Senate Bill **AS ORIGINALLY FILED**. For more detail, see Senate Bill Analyses, if available, prepared by the Senate's professional committee staff.

SB 640

Local Governments/Financial Management
by Senator Oelrich

Clarifies a requirement that the sheriff and the clerk of the circuit court keep financial statements and books of accounts in accordance with Local Financial Management and Reporting law. Provides that the clerk of the circuit court is the accountant of the board of county commissioners and the county auditor. Requires the county auditor to prepare the annual financial report for local government entities of the county and perform audits and tests to determine the adequacy of internal controls and compliance with contracts, applicable laws, and rules. (See bill for details)