

## Auditor Access to Information Amendment Text

### CHAPTER VIII. FINANCE

**8.10. Auditor.**

**8.20. Bonded Indebtedness.**

#### **8.10. Auditor.**

(1) The office of county auditor is hereby established.

(2) At the general November election in 1966 and at the general November election every four years thereafter an auditor shall be elected. A candidate for auditor shall be a certified public accountant or certified internal auditor as of the date of filing for office, subject to the following provision. The office of auditor shall become vacant when the person serving as auditor ceases to be certified. Effective upon certification, the salary for the auditor shall be four-fifths of a circuit court judge's salary.

(3) The auditor shall conduct performance audits of all county operations and financial affairs and make reports thereof to the board of county commissioners according to generally accepted government auditing standards. The auditor may also conduct studies intended to measure or improve the performance of county efforts.

(a) The auditor shall be provided unrestricted, timely access to county employees, information and records required to perform duties of the auditor. The county and the auditor shall determine how to provide and manage confidential or limited-access records or property consistent with any legal obligations.

(b) All contracts with outside contractors and subcontractors shall contain a "right-to-audit" clause and provide for auditor access to the contractor's employees and to all financial and performance related records, property, and equipment purchased in whole or in part with county funds.

(4) The chair of the board of commissioners or the responsible elected official shall respond in writing to all audit reports stating what actions have been or will be taken to address the findings contained in the audit. The written response shall be made to the board and the auditor in the manner and time frame requested by the auditor.

(5) The board shall retain each report of the auditor and each response as a public record for at least three years after receiving the report and response.