## Waste, Inefficiency and Abuse Hotline Amendment Text

(Language stricken is deleted; <u>underlined</u> language is new.)

## **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.
- (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.
- (6) The waste, inefficiency, and abuse hotline is established within the office of auditor.
- (a) <u>Under the auditor's direction, the hotline is available to county employees and members of the public to report waste, inefficiency or abuse by the county and its agents. Those reports may be investigated and findings issued.</u>
- (b) The auditor shall notify the responsible government entity of any reports alleging a violation of law or county personnel rules.