

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 279
Version: First engrossment

DATE: February 13, 2013

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Subject: Legislative Auditor to take over audit of JOBZ; Dairy Research, Teaching, and Consumer Education Authority

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Overview

This bill shifts from the State Auditor to the Legislative Auditor auditing of the Dairy Research, Teaching, and Consumer Education Authority, and the creation and operation of job opportunity building zones (JOBZ) and business subsidy agreements. The State Auditor audits local governments; the Legislative Auditor audits the executive and judicial branches of state government. Both the Dairy Research Authority and JOBZ oversight are functions of state government.

Section

- 1** **Accounts; audits (Dairy Research, Teaching, and Consumer Education Authority).** Provides that the Legislative Auditor, rather than the State Auditor, will audit the Dairy Research, Teaching and Consumer Education Authority. The Authority is a nine-member board created in 2012.
- 2** **Legislative Auditor; audits of JOBZ agreements.** Shifts the audit of JOBZ agreements to the Legislative Auditor and provides that audits be done as resources allow.

Under current law, originally enacted in 2005, annual auditing of the creation and operation of JOBZ agreements is by the State Auditor. The Governor's proposed budget recommends a budget reduction of \$156,000 for the State Auditor by eliminating this function.