AUDITS OF LEGISLATIVE BRANCH

Act 33 of 1993

AN ACT to provide for periodic audits of the legislative branch of this state.

History: 1993, Act 33, Imd. Eff. Apr. 28, 1993

The People of the State of Michigan enact:

4.901 Appointment of certified public accounting firm; audits; scope and frequency; reports.

Sec. 1.

(1) Beginning October 1, 1993, the auditor general shall appoint a certified public accounting firm to biennially conduct a financial audit of the transactions and accounts of the legislative branch of this state, including both houses of the legislature and all legislative agencies, commissions, and councils.

(2) Beginning October 1, 1993, the auditor general or a certified public accounting firm appointed by the auditor general shall, at a minimum, every 4 years conduct operational audits of the transactions and accounts of the legislative branch of this state, including both houses of the legislature and all legislative agencies, commissions, and councils.

(3) The auditor general, in consultation with the house oversight and ethics committee and the senate government operations committee shall determine the scope and frequency of each operational audit conducted pursuant to subsection (2). Each operational audit shall address internal controls, management practices, and compliance with laws, rules, and regulations of the respective houses of the legislature and all legislative agencies, commissions, and councils, as deemed appropriate by the auditor general.

(4) The completed audit reports shall be submitted to the governor and each house of the legislature.

History: 1993, Act 33, Imd. Eff. Apr. 28, 1993

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