

# 2015 SESSION

INTRODUCED

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## HOUSE BILL NO. 921

Offered January 8, 2014

Prefiled January 8, 2014

A *BILL to amend and reenact § 15.2-844 of the Code of Virginia, relating to urban county executive form of government; auditor for school board.*

Patron—Sickles

Referred to Committee on Counties, Cities and Towns

### **Be it enacted by the General Assembly of Virginia:**

**1. That § 15.2-844 of the Code of Virginia is amended and reenacted as follows:**

#### **§ 15.2-844. Examination and audit of books and accounts.**

The board shall require an annual audit of the books of every county officer who handles public funds to be made by a certified public accountant who is not a regular officer or employee of the county and who is thoroughly qualified by training and experience. An audit made by the Auditor of Public Accounts under the provisions of law may be considered as having satisfied the requirements of this paragraph.

Either the board or the urban county executive may at any time order an examination or audit of the accounts of any officer or department of the county government. Upon the death, resignation, removal or expiration of the term of any county officer, the director of finance shall cause an audit and investigation of the accounts of such officer to be made and shall report the results to the executive and the board. In the case of the death, resignation or removal of the director of finance, the board shall cause an audit to be made of his accounts. If as a result of any such audit, an officer is found indebted to the county, the board shall proceed forthwith to collect such indebtedness.

*In addition to other powers granted under this section, the board shall have authority to hire an independent auditor to oversee the school board financial management and report back to the board of supervisors.*

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