Senator Stargel moved the following:

Senate Amendment to Amendment (84462) (with title amendment)

Delete lines 1416 - 1449
and insert:

of this act to adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the surtax adoption proposed by the county or school district. The Office of Program Policy Analysis and Government Accountability shall procure the certified public
accountant and may use carryforward funds to pay for the
services of the certified public accountant.

(b) At least 60 days before the referendum is held, the
performance audit shall be completed and the audit report,
including any findings, recommendations, or other accompanying
documents shall be made available on the official website of the
county or school district. The county or school district shall
keep the information on its website for 2 years from the date it
was posted.

(c) For purposes of this subsection, the term “performance
audit” means an examination of the program conducted according
to applicable government auditing standards or auditing and
evaluation standards of other appropriate authoritative bodies.
At a minimum, a performance audit must include an examination of
issues related to the following:

1. The economy, efficiency, or effectiveness of the
program.

2. The structure or design of the program to accomplish its
goals and objectives.

3. Alternative methods of providing program services or
products.

4. Goals, objectives, and performance measures used by the
program to monitor and report program accomplishments.

5. The accuracy or adequacy of public documents, reports,
and requests prepared by the county or school district which
relate to the program.

6. Compliance of the program with appropriate policies,
rules, and laws.

(d) This subsection does not apply to a referendum held to
adopt the same discretionary surtax that was in place during the
month of December immediately before the date of the referendum.

And the title is amended as follows:
Delete lines 2797 - 2806
and insert:

audits of programs associated with a proposed adoption
of a discretionary sales surtax by a county or school
district; requiring the Office of Program Policy
Analysis and Government Accountability to hire an
independent certified public accountant to conduct
such performance audits; authorizing the office to use
carryforward funds to pay for such services;
specifying a time period within which the performance
audit must be completed and made available; defining
the term “performance audit”; providing applicability;