

Hall of the House of Representatives
93rd General Assembly - Regular Session, 2021
Amendment Form

Subtitle of House Bill No. 1559

TO MODIFY THE AUDITS AND DUTIES OF THE INTERNAL AUDIT SECTION; TO GRANT THE
INTERNAL AUDIT SECTION SUBPOENA POWER; AND TO REQUIRE UNIFORMITY IN ALL AUDITS
CONDUCTED IN THE EXECUTIVE BRANCH.

Amendment No. 1 to House Bill 1559

Amend House Bill No. 1559 as originally introduced:

Page 4, line 17, delete "statutes or agreements," and substitute "statutes,"

AND

Page 4, line 23, delete "government; or" and substitute "government;"

AND

Page 4, delete line 25, and substitute the following:

"constitutional offices or departments; or

(6) State-supported colleges and universities and employees of
state-supported colleges and universities."

AND

Page 4, line 26, delete "shall" and substitute "may"

AND

Page 5, line 16, delete "functions as directed" and substitute "functions
consistent with this section as directed"

AND

Page 5, delete lines 18 and 19, and substitute the following:

"(f)(1) An audit by the Office of Internal Audit means an engagement
in which evidence is assessed to provide opinions or conclusions regarding
the"

AND



Page 5, line 27, delete "audit"

AND

Page 5, delete line 28, and substitute the following:
"completion of each audit or investigation performed by the Office of Internal Audit."

AND

Page 5, delete line 30, and substitute the following:
"Audit at the conclusion of the audit or investigation, the written report shall be distributed"

AND

Page 8, delete line 22, and substitute the following:
"or information included in control self-assessments.

(n)(1) This section does not authorize the Office of Internal Audit to subpoena, compel the production of, or otherwise obtain any records or documents in the possession of Arkansas Legislative Audit, including without limitation work papers, drafts of reports, supporting documentation, communications with third parties, electronic data, or fraud interviews.

(2) The Office of Internal Audit is subject to subpoenas issued by the Legislative Joint Auditing Committee under § 10-3-411 or the Legislative Auditor consistent with § 10-4-421, including all penalties contained in those laws."

AND

Page 9, delete lines 2 through 4, and substitute the following:

"(c)(1)(A) All activities of other executive branch department internal audit functions shall be reported to the Office of Internal Audit and Arkansas Legislative Audit.

(B) Activities reported to the Office of Internal Audit may be presented for consideration of further review by the Governor."

The Amendment was read _____
By: Representative M. Gray
JMB/JMB - 03-15-2021 11:51:24
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Chief Clerk