

IN THE SENATE

SENATE BILL NO. 1045

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PORT DISTRICTS; AMENDING SECTION 70-1715, IDAHO CODE, TO REVISE
2 REQUIREMENTS FOR AUDITS OF PORT DISTRICTS AND TO MAKE A TECHNICAL COR-
3 RECTION.
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5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Section 70-1715, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 70-1715. PORT AUDITOR. The port commission shall appoint a port au-
9 ditor who shall be a certified public accountant of the state of Idaho. The
10 originals of all port vouchers, all canceled checks and drafts, all bank
11 statements and other documents which in the opinion of the port auditor rea-
12 sonably relate to the financial and fiscal affairs of the district shall be
13 delivered to and held by the port auditor who shall prepare and maintain the
14 books of account of the port district. All such vouchers, checks, drafts,
15 instruments, books of account and records shall be public records, and, upon
16 the termination of the appointment of any port auditor, shall be forthwith
17 delivered by such auditor to the port commission. The port auditor shall
18 prepare such financial statements as the port commission shall direct, and
19 not less than once each quarter shall furnish to the port commission a writ-
20 ten statement of the receipts and disbursements of the port district for the
21 preceding quarter year, and of all port district funds and accounts, which
22 quarterly statements shall be certified by the port auditor and filed with
23 the county auditor of each of the counties in which the port district is
24 located, and an annual statement shall be filed with the public utilities
25 commission. The annual financial statement of the district, so prepared,
26 shall be published in a newspaper printed within the district, by one (1) in-
27 sersion thereof, within forty-five (45) days of the end of the port district
28 fiscal year. Such publication shall include a statement that the original
29 of such financial statement is on file, and may be examined at the office of
30 the county treasurer of each county in which the port district, or any part
31 thereof, exists. In addition thereto, the port auditor shall prepare an an-
32 nual audited financial statement. The port district shall file one (1) copy
33 of each completed audited financial statement with the legislative services
34 office, as provided in section 67-450B, Idaho Code, within nine (9) months
35 after the end of its fiscal year. Within thirty (30) days of the acceptance
36 by the port commission of the annual audited financial statement, the port
37 district shall publish a notice that the audited financial statement is
38 available for review by the public. Such publication shall include a state-
39 ment that the original of such audited financial statement is on file and may
40 be examined at the office of the port district.