

SENATE FILE NO. SF0009

Audit requirements for special fire and water districts.

Sponsored by: Senator(s) Bebout, Coe, Nethercott and
Steinmetz and Representative(s) Flitner and
Western

A BILL

for

1 AN ACT relating to special districts; exempting fire
2 protection districts and water and sewer districts from the
3 audit requirements of the Uniform Municipal Fiscal Procedures
4 Act; and providing for an effective date.

5

6 *Be It Enacted by the Legislature of the State of Wyoming:*

7

8 **Section 1.** W.S. 35-9-203(a), 41-10-110(g) and 41-10-151
9 are amended to read:

10

11 **35-9-203. Powers and duties of board of directors**
12 **generally; administration of finances; assessment and levy of**
13 **taxes.**

14

1 (a) The board of directors of any fire protection
2 district is hereby authorized to enact such ordinances as may
3 be necessary to establish and operate a fire protection
4 district and shall file them with the county clerk for each
5 county in which the district is located. The board of
6 directors of fire protection districts shall administer the
7 finances of such districts according to the provisions of the
8 Wyoming Uniform Municipal Fiscal Procedure Act, except that
9 an annual audit in accordance with W.S. 16-4-121 is not
10 required. Each fire protection district shall comply with the
11 provisions of W.S. 9-1-507(a)(iii). The assessor shall, at
12 the time of making the annual assessment of his county, also
13 assess the property of each fire protection district in his
14 county and return to the county assessor at the time of
15 returning the assessment schedules, separate schedules
16 listing the property of each fire protection district
17 assessed by him. The separate schedules shall be compiled by
18 the county assessor, footed, and returned to the board of
19 county commissioners as provided for other assessment
20 schedules.

21

22 **41-10-110. Original board generally.**

23

1 (g) The district shall be subject to an audit or
2 oversight of its accounts by the director of the state
3 department of audit or his designee as required by W.S.
4 9-1-507(a)(iii). ~~or 16-4-121(f), as applicable.~~ The board of
5 directors shall cause an audit or other oversight to be made
6 of all financial affairs of the district during each fiscal
7 year ending June 30, during the next succeeding six (6)
8 months. If an audit is required, a summary of the financial
9 statement shall be certified by the person making the audit,
10 which shall be published in a newspaper of general circulation
11 in the district, one (1) issue during the next succeeding two
12 (2) weeks following the audit. Except as provided in W.S.
13 9-1-507(d), the audit, if required, shall be made by a
14 certified public accountant, who is not otherwise employed by
15 the district.

16

17 **41-10-151. Finances administered according to the**
18 **Uniform Municipal Fiscal Procedures Act.**

19

20 The board of directors of the water and sewer districts shall
21 administer the finances of such districts according to the
22 provisions of the Uniform Municipal Fiscal Procedures Act,

23 except that an annual audit in accordance with W.S. 16-4-121

1 is not required. Each water and sewer district shall comply
2 with the provisions of W.S. 9-1-507(a)(iii).

3

4 **Section 2.** This act is effective immediately upon
5 completion of all acts necessary for a bill to become law as
6 provided by Article 4, Section 8 of the Wyoming Constitution.

7

8

(END)