

116A.

(a) Each county department, agency or board receiving county funds shall submit to the County Commissioners annually on or before October [1st,] 1 an audited financial statement prepared on an accrual basis containing at least a balance sheet and statement of income and expenses. The term audited financial statement does not contemplate a certified public accountant's audit, but if [such] THAT is [deemed] necessary, the cost shall be borne by the County Commissioners.

(b) Each county department, agency or board receiving county funds shall submit to the County Commissioners on or before March [1st] 1 a budget request [including] WHICH SHALL INCLUDE an itemized request for all funds requested for the next fiscal year.

(c) [Nothing in this] THIS section [shall] MAY NOT be construed to require any state agency to provide any service or bear any expense to carry out the purposes of this section.

117.

(a) The County Commissioners shall give public notice each year before adopting or taking final action upon the county budget for the ensuing year. This notice [should] SHALL be by advertisement in two newspapers published in the county, at least once in each of two weeks, [giving] AND SHALL GIVE notice that at a stated time and place, not less than two weeks in the future, the board will meet in public hearing to permit any resident of the county to appear and testify concerning the budgetary appropriations and allowances for any department or agency of the county government.

(b) [Any] WITH THE EXCEPTION OF LAND ACQUISITIONS, ANY single purchase or contract involving an expenditure, in whole or in part, of county funds which exceed [one-thousand dollars (\$1,000)] \$1,000 shall be purchased by a bid procedure from the lowest responsible bidder after public notice inviting proposals has been given by the County Commissioners. The notice shall be by advertisement in one or more newspapers published in the county for a period of three consecutive weeks prior to the reception of bids. The notice shall state that in not less than three weeks in the future, the Board will meet in public session to receive bids for the purchase or contract. The notice shall [also] state ALSO the time for and the place of the meeting. However, in the event of circumstances deemed by the County Commissioners to constitute an emergency, they may proceed with the purchase or contract without following the procedure established above in this subsection. [; and at] AT the same time in this event they shall explain in a public statement the circumstances deemed to constitute the emergency.