

source, nature, and extent of its purchase and the source, nature, and extent of its sales.

(2) The Division shall maintain accounting records and prepare financial statements in accordance with generally accepted accounting principles for enterprise fund type activities.

(3) Such financial statements shall be prepared by the administration and be available for audit purposes no later than 60 days after the end of each fiscal year.

(B) (1) THE LEGISLATIVE AUDITOR SHALL CONDUCT AUDITS OF STATE USE INDUSTRIES.

(2) AT HIS DISCRETION, THE LEGISLATIVE AUDITOR MAY CONDUCT AN ANNUAL AUDIT OF A FISCAL AND COMPLIANCE NATURE OF THE ACCOUNTS AND TRANSACTIONS OF THE STATE USE INDUSTRIES IN PLACE OF CONDUCTING THESE AUDITS ON A BIENNIAL BASIS. OFFICIALS OF THE STATE USE INDUSTRIES SHALL BE ADVISED WHETHER ANNUAL OR BIENNIAL AUDITS WILL BE CONDUCTED.

(3) THE COST OF THE FISCAL PORTION OF THE POST AUDIT EXAMINATIONS SHALL BE BORNE BY THE STATE USE INDUSTRIES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 512

(Senate Bill 322)

AN ACT concerning

District Court - Civil Jurisdiction -
Jurisdictional Amount - Attorney's Fees

FOR the purpose of clarifying that attorney's fees are not part of the amount in controversy or of damages for certain purposes; making stylistic changes; and providing for the prospective effect of these provisions.

BY repealing and reenacting, with amendments,

Article - Courts and Judicial Proceedings
Section 4-401, 4-402(d)(1) and (e)(1), 4-405, and
12-401(d)