

treasurer, member of the county board of education or county roads board or sheriff who shall refuse to allow an examination of all the books and accounts of his office and any witness duly served with process who shall refuse to answer upon oath touching the conduct or acts of the board of county commissioners, county treasurer, county board of education, county roads board or sheriff or as to the books, accounts and papers of such offices shall on indictment and conviction thereof, be fined not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00), in the discretion of the court; provided, that the examination of all such books, accounts and papers shall be made in the office of the board of county commissioners, county treasurer, county board of education, county roads board and sheriff, respectively.] THE INTERNAL AUDITOR MAY ORDER THE PRODUCTION OF ALL RECORDS AND MATERIALS NECESSARY TO PERFORM AUDITS OF ANY COMMISSION OR AGENCY THAT RECEIVES AN APPROPRIATION FROM THE BOARD OF COUNTY COMMISSIONERS.

2-7-72.

The board of county commissioners shall [publish the annual report of the county auditor, which copies shall be available at the courthouse for interested citizens of the county, and shall levy sufficient taxes to pay for the cost of same] HAVE PUBLISHED A COMPREHENSIVE ANNUAL FINANCIAL STATEMENT IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES WHICH SHALL INCLUDE THE EXTERNAL AUDITOR'S CERTIFICATE ON THE ACCURACY OF THE PRESENTATION. COPIES OF THE STATEMENT SHALL BE AVAILABLE AT THE OFFICES OF THE BOARD OF COUNTY COMMISSIONERS FOR INTERESTED CITIZENS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1983.

Approved May 31, 1983.

CHAPTER 614

(House Bill 602)

AN ACT concerning

Admission to the Bar - Special Admission of Out-of-State Attorneys

FOR the purpose of permitting special admission of out-of-state attorneys in cases pending before agencies or commissions of this State or any political subdivision thereof; and providing an exception to the prohibition on corporate house counsel from appearing in the courts, State agencies, or commissions of this State; and clarifying language.