

- (1) allow the Treasurer to inspect the agent's accounts at any time; and
- (2) provide copies of the accounts on request of:
 - (i) the Senate;
 - (ii) the House of Delegates;
 - (iii) the Comptroller; or
 - (iv) the Treasurer.

(f) At least once every 6 months, each fiscal agent shall send to the Treasurer:

(1) an accounting of the State bonds and coupons that the agent has redeemed since the last accounting or transmittal under this subsection and a certificate that states the total number of those State bonds and coupons and that attests to the destruction of all of them by a method satisfactory to the Treasurer; or

(2) if the Treasurer requires, the State bonds and coupons that the agent has redeemed since the last accounting or transmittal under this subsection.

(g) (1) The Treasurer shall examine, count, and record each State bond and coupon that a fiscal agent returns.

(2) Once every 2 years, after the Legislative Auditor verifies the records of the Treasurer, the Comptroller and the Treasurer or their deputies shall destroy all State bonds and coupons that the fiscal agents returned before the close of the last fiscal year.

(3) The State bonds and coupons shall be destroyed in the presence of the Legislative Auditor or a designee of the Auditor.

(4) The Comptroller, Treasurer, and Legislative Auditor shall execute a certificate that states the total number of State bonds and coupons destroyed and that attests to the destruction of all of them.

(h) The Treasurer shall:

(1) keep all certificates of destruction; and

(2) send copies of each certificate to the presiding officers of the General Assembly.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1992.

Approved April 7, 1992.