



## 2025 South Dakota Legislature

# Senate Bill 60

SENATE STATE AFFAIRS ENGROSSED

*Introduced by: The Chair of the Committee on Judiciary at the request of the Attorney General*

1 **An Act to expand the access and investigatory authority of the state auditor.**

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 **Section 1. That a NEW SECTION be added to chapter 1-9:**

4 The state auditor is entitled to access all accounts, books, records, reports, and  
 5 vouchers of every agency, as necessary for purposes of conducting an audit, investigating  
 6 improper governmental conduct, and ensuring that effective internal controls are in place  
 7 and maintained.

8 For purposes of this Act, "agency" means each association, authority, board,  
 9 including the Board of Regents and the South Dakota Board of Technical Education,  
 10 commission, committee, council, department, division, office, officer, task force, or other  
 11 agent of the state vested with the authority to exercise any portion of the state's  
 12 sovereignty. "Agency" does not include a political subdivision as defined § 1-25-12.

13 For purposes of this section, "improper governmental conduct" means fraud,  
 14 misappropriation, or misfeasance.

15 **Section 2. That a NEW SECTION be added to chapter 1-9:**

16 Any agency contract must include a clause describing the state auditor's access,  
 17 as provided in section 1 of this Act.

18 **Section 3. That § 4-7-15 be AMENDED:**

19 **4-7-15.** The Bureau of Finance and Management, at the direction and under the  
 20 control of the Governor, and subject to the provisions of this chapter, shall develop  
 21 financial policies and plans as the basis for budget recommendations to the Legislature,  
 22 and prepare detailed documents in accordance with ~~such~~ the financial policies and plans  
 23 for presentation to the Legislature. ~~The Bureau of Finance and Management~~ bureau shall

1        make its records and information available at all times to the Legislature~~—and~~, its  
2        designees, and to the state auditor.

3        **Section 4. That § 4-7-18 be AMENDED:**

4                **4-7-18.** The Bureau of Finance and Management, at the direction and under the  
5        control of the Governor, in consultation with the state auditor and state treasurer, and  
6        subject to the provisions of this chapter, shall coordinate the fiscal affairs and procedures  
7        of the state to assure the carrying out of the financial plans and policies approved by the  
8        Legislature, including the administration of a system of expenditure control.