



2025 South Dakota Legislature

Senate Bill 60

SENATE 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 shall employ a qualified individual with experience in accounting
 5 and auditing to monitor the state accounting system. The state auditor is entitled to access
 6 all digital and onsite accounts, books, records, reports, and vouchers, of every agency,
 7 pertaining to financial receipt and expenditure transactions of the state, in accordance
 8 with § 4-4-3 and chapter 4-9, as necessary for purposes of investigating transactions and
 9 identifying improper governmental conduct, and ensuring that effective internal financial
 10 controls are in place and maintained.

11 The state auditor shall report any improper government conduct, crime, fraud,
 12 misappropriation, or misfeasance to the auditor general and the attorney general.

13 For purposes of this section, access does not include the ability to alter any digital
 14 or onsite account, book, record, report, or voucher.

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

20 **Section 2. That § 4-7-15 be AMENDED:**

21 **4-7-15.** The Bureau of Finance and Management, at the direction and under the
 22 control of the Governor, and subject to the provisions of this chapter, shall develop
 23 financial policies and plans as the basis for budget recommendations to the Legislature,
 24 and prepare detailed documents in accordance with ~~such~~ the financial policies and plans
 25 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.