



2025 South Dakota Legislature  
**Senate Bill 60**  
**ENROLLED**

AN ACT

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

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

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

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

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

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

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

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

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

presentation to the Legislature. The bureau shall make its records and information available at all times to the Legislature, its designees, and to the state auditor.

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

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I certify that the attached Act originated in the:

Received at this Executive Office this \_\_\_\_ day of \_\_\_\_\_,

Senate as Bill No. 60

2025 at \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of the Senate

By \_\_\_\_\_  
for the Governor

\_\_\_\_\_  
President of the Senate

The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2025

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

\_\_\_\_\_  
Speaker of the House

Attest:

Filed \_\_\_\_\_, 2025  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
Secretary of State

Senate Bill No. 60  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

By \_\_\_\_\_  
Asst. Secretary of State