

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 57th Legislature (2019)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 1198

By: Gann

7
8 COMMITTEE SUBSTITUTE

9 An Act relating to public finance; requiring signing
10 of financial statements by certain officers;
11 providing for financial form; requiring submission of
12 form; providing for penalties; providing for
13 codification; and providing an effective date.

14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

15 SECTION 1. NEW LAW A new section of law to be codified
16 in the Oklahoma Statutes as Section 9010 of Title 62, unless there
17 is created a duplication in numbering, reads as follows:

18 A. All financial statements of any agency, board, commission,
19 department or program in the executive branch of state government
20 shall be signed and attested as to the accuracy of the statements by
21 the chief executive officer.

22 B. Each agency, board, commission, department or program in the
23 executive branch of state government shall report its fiscal year
24 financial information on a form prescribed by the State Auditor and

1 Inspector. The form shall include the following attestation to be
2 signed by the chief financial officer and chief executive officer:
3 "Under penalty of perjury, I attest the above-presented financial
4 information is complete and true to the best of my knowledge and all
5 financial records have been accurately reconciled to the financial
6 records of the Office of Management and Enterprise Services." The
7 financial form described in this subsection shall be completed
8 within sixty (60) days of the close of the fiscal year and submitted
9 to the Office of State Auditor and Inspector. The State Auditor and
10 Inspector shall review the form for proper completion and may return
11 the form to the entity until properly completed. Appropriations
12 shall not be considered for the subsequent fiscal year until the
13 form has been approved by the State Auditor and Inspector.

14 C. Failure to sign such documents or making any false,
15 fictitious or fraudulent claim for payment of public funds upon or
16 against the State of Oklahoma, or any department or agency thereof,
17 knowing such claim to be false, fictitious or fraudulent, shall
18 subject the chief executive officer to penalties provided by
19 subsection D of this section.

20 D. Any person found guilty of violating this section, upon
21 conviction, shall be guilty of a felony punishable by a fine not
22 exceeding Ten Thousand Dollars (\$10,000.00), or by imprisonment in
23 the custody of the Department of Corrections for a term not
24 exceeding two (2) years, or by both such fine and imprisonment.

1 E. In addition to the penalties provided in subsection D of
2 this section, the penalties provided by Section 24.1 of Title 51 of
3 the Oklahoma Statutes shall also be applicable.

4 F. The requirements of this section shall not replace or negate
5 the financial reporting requirements established by Section 34.10 of
6 Title 62 of the Oklahoma Statutes.

7 SECTION 2. This act shall become effective November 1, 2019.

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9 COMMITTEE REPORT BY: COMMITTEE ON GOVERNMENT EFFICIENCY, dated
10 02/20/2019 - DO PASS, As Amended.

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