

IN THE SENATE

SENATE BILL NO. 1215

BY AGRICULTURAL AFFAIRS COMMITTEE

AN ACT

1 RELATING TO THE COMMISSION ON PESTICIDE MANAGEMENT; REPEALING CHAPTER 18,  
2 TITLE 22, IDAHO CODE, RELATING TO THE COMMISSION ON PESTICIDE MANAGE-  
3 MENT; AMENDING SECTION 67-450D, IDAHO CODE, TO REMOVE REFERENCE TO THE  
4 COMMISSION ON PESTICIDE MANAGEMENT; PROVIDING AN EFFECTIVE DATE AND  
5 PROVIDING FOR THE TRANSFER OF CERTAIN MONEYS.  
6

7 Be It Enacted by the Legislature of the State of Idaho:

8 SECTION 1. That Chapter 18, Title 22, Idaho Code, be, and the same is  
9 hereby repealed.

10 SECTION 2. That Section 67-450D, Idaho Code, be, and the same is hereby  
11 amended to read as follows:

12 67-450D. INDEPENDENT FINANCIAL AUDITS -- DESIGNATED ENTI-  
13 TIES. (1) Notwithstanding any other provisions of the Idaho Code relating  
14 to audit requirements regarding the entities hereinafter designated,  
15 beginning on July 1, 2010, the requirements set forth in this section shall  
16 constitute the minimum audit requirements for the following entities:

- 17 Alfalfa and clover seed commission;
- 18 Idaho apple commission;
- 19 Idaho aquaculture commission;
- 20 Idaho barley commission;
- 21 Idaho bean commission;
- 22 Idaho beef council;
- 23 Idaho cherry commission;
- 24 Idaho dairy products commission;
- 25 Idaho food quality assurance institute;
- 26 Idaho forest products commission;
- 27 Idaho grape growers and wine producers commission;
- 28 Idaho honey commission;
- 29 Idaho hop grower's commission;
- 30 Idaho mint commission;
- 31 Idaho oilseed commission;
- 32 Idaho pea and lentil commission;
- 33 ~~Commission on pesticide management;~~
- 34 Idaho potato commission;
- 35 Idaho rangeland resources commission;
- 36 Soil and water conservation commission;
- 37 Idaho wheat commission.

38 (2) The minimum requirements for any audit performed under the provi-  
39 sions of this section are:

1 (a) Any entity whose annual expenditures (from all sources) exceed two  
2 hundred fifty thousand dollars (\$250,000) shall cause a full and com-  
3 plete audit of its financial statements to be made each fiscal year.

4 (b) Any entity whose annual expenditures (from all sources) exceed  
5 one hundred thousand dollars (\$100,000), but do not exceed two hundred  
6 fifty thousand dollars (\$250,000), in the current year shall have an  
7 annual audit or may elect to have its financial statements audited on  
8 a biennial basis. The first year that expenditures exceed one hundred  
9 thousand dollars (\$100,000) is the first year of the biennial audit  
10 period. The designated entity may continue the biennial audit cycle in  
11 subsequent years as long as the entity's annual expenditures during the  
12 first year of the biennial audit period do not exceed two hundred fifty  
13 thousand dollars (\$250,000). In the event that annual expenditures ex-  
14 ceed two hundred fifty thousand dollars (\$250,000) in the current year  
15 following a year in which a biennial audit was completed, the designated  
16 entity shall complete an annual audit. In the event that annual expen-  
17 ditures in the current year do not exceed one hundred thousand dollars  
18 (\$100,000) following a year in which an annual or biennial audit was  
19 completed, the designated entity has no minimum audit requirement.

20 (c) Any entity whose annual expenditures (from all sources) do not ex-  
21 ceed one hundred thousand dollars (\$100,000) has no minimum audit re-  
22 quirements under the provisions of this section.

23 (d) Federal audit requirements applicable because of expenditure of  
24 federal assistance supersede the minimum audit requirements provided  
25 in this section.

26 (3) All moneys received or expended by the entities identified in sub-  
27 section (1) of this section shall be audited as specified in subsection (2)  
28 of this section by a certified public accountant designated by the entity,  
29 who shall furnish a copy of such audit to the director of the legislative ser-  
30 vices office and to the senate agricultural affairs committee and the house  
31 agricultural affairs committee. The audit shall be completed within ninety  
32 (90) days following the close of the commission's fiscal year.

33 (4) Any entity identified in subsection (1) of this section that is not  
34 audited pursuant to the provisions of this section shall submit an unaudited  
35 annual statement of revenues, expenditures and fund balances to the director  
36 of the legislative services office, to the senate agricultural affairs com-  
37 mittee and the house agricultural affairs committee, to the state controller  
38 and to the division of financial management.

39 (5) The right is reserved to the state of Idaho to audit the funds of the  
40 entities identified in this section at any time.

41 SECTION 3. This act shall be in full force and effect on and after July  
42 1, 2016. At the end of fiscal year 2016, two officers designated by the com-  
43 mission shall transfer any unexpended and unencumbered moneys in accounts  
44 in the name of the Commission on Pesticide Management to the University of  
45 Idaho's Unrestricted Revenue Fund to be used for pesticide management re-  
46 lated educational purposes.