

State Auditor's Office Administrative Rules Review

Filed April 11, 2019

| Rule No. | Rule Title | Date of adoption or last amendment | Is the rule necessary? | Is the rule obsolete? | Does the rule overlap, duplicate, or conflict with other rules? | Can a less restrictive rule accomplish the same purpose? | Can the rule be modified to reduce regulatory burden or eliminate paperwork? | Does the rule properly incorporate material by reference? | For rules affecting small business: Does the public purpose or interest for adoption justify continued existence of rule? | Number of comments received on Rule | Nature of comments received | Agency comment |
|-----------------|--|------------------------------------|------------------------|-----------------------|---|--|--|---|---|-------------------------------------|-----------------------------|----------------|
| 15 CSR 40-1.010 | Function and Organization of Auditor's Office | Amended 6/30/2017 | Yes | No | No | No | No | N/A | N/A | 0 | | |
| 15 CSR 40-1.020 | Recognized Governmental Auditing Practices | Rescinded 11/30/1994 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-2.010 | Delivery to W-2 Federal Wage and Tax Statement | Rescinded 2/26/1988 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-2.020 | Format of Independent Audit and Accounting Procedures | Rescinded 5/12/1983 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-2.030 | Information Kept for Inventory Control | Rescinded 4/13/1978 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-2.031 | Control of Fixed Assets | Amended 12/30/2000 | Yes | No | No | No | No | N/A | N/A | 0 | | |
| 15 CSR 40-3.010 | Bond Registration | Amended 9/30/2011 | Yes | No | No | No | No | N/A | N/A | 0 | | |
| 15 CSR 40-3.020 | Reasonable Notice for Bonds Sold at Public Sale | Amended 8/30/2012 | Yes | No | No | No | No | N/A | N/A | 0 | | |
| 15 CSR 40-3.030 | Annual Financial Reports of Political Subdivisions | Amended 3/30/2016 | Yes | No | No | No | No | N/A | N/A | 0 | | |
| 15 CSR 40-3.040 | Revision of Property Tax Rates by School Districts | Rescinded 8/6/1992 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.050 | Revision of Property Tax Rates by Political Subdivisions Other Than School Districts | Rescinded 8/6/1992 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.060 | Revision of 1986 Property Tax Rates by School Districts | Rescinded 8/6/1992 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.070 | Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts | Rescinded 8/6/1992 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.080 | Revision of 1987 Property Tax Rates by School Districts | Rescinded 8/6/1992 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.090 | Revision of 1987 Property Tax Rates by Political Subdivisions Other Than School Districts | Rescinded 8/6/1992 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.100 | Revision of Property Tax Rates by School Districts | Rescinded 2/28/2001 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.110 | Revision of Property Tax Rates by Political Subdivisions Other Than School Districts | Rescinded 2/28/2001 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.120 | Calculation and Revision of Property Tax Rates | Rescinded 11/30/2016 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.125 | Calculation and Revision of Property Tax Rates by School Districts | Effective 7/30/2018 | Yes | No | No | No | No | N/A | N/A | 0 | | |
| 15 CSR 40-3.130 | Calculation and Revision of Property Tax Rates by School Districts Calculating a Separate Property Tax Rate for Each Sub-Class of Property | Expired 4/1/2005 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.135 | Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts | Effective 7/30/2018 | Yes | No | No | No | No | N/A | N/A | 0 | | |

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| 15 CSR 40-3.140 | Calculation and Revision of Property Tax Rates by School Districts that Calculate a Single Property Tax Rate Applied to All Property | Expired 4/1/2005 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.150 | Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts Calculating a Separate Property Tax Rate for Each Sub-Class of Property | Expired 4/1/2005 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.160 | Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts that Calculate a Single Property Tax Rate Applied to All Property | Expired 4/1/2005 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-3.170 | Addendum Filed with the Auditor's Office | Amended 12/30/2017 | Yes | No | No | No | No | N/A | N/A | 0 | | |
| 15 CSR 40-3.180 | Municipal Court Certifications Filed with the Auditor's Office | Amended 3/30/2016 | Yes | No | No | No | No | N/A | N/A | 0 | | |
| 15 CSR 40-4.010 | Requirements for Districts | Amended 11/30/2017 | Yes | No | No | No | No | N/A | N/A | 0 | | |
| 15 CSR 40-4.020 | Standards for Auditing and Financial Reporting | Amended 11/30/2017 | Yes | No | No | No | No | N/A | N/A | 0 | | |
| 15 CSR 40-4.030 | Contents of Audit Reports | Rescinded 11/30/2017 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-4.040 | Scope of Audit | Rescinded 11/30/2017 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |
| 15 CSR 40-5.010 | Submission of Proposed Statement of Fiscal Impact | Rescinded 8/30/2012 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | | |