State Auditor's Office Administrative Rules Review

Filed April 11, 2019

Overlap, duplicate, or conflict with Date of adoption or last Is the rule Is the rule overlap, duplicate, or conflict with accomplish the eliminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap, duplicate, or conflict with accomplish the liminate material by overlap with a conflict with a conflict with accomplish the liminate material by overlap with a conflict with a co	ooes the public purpose or interest for doption justify continued istence of rule?	ents comments	Agency comment
Function and Organization			
15 CSR 40-1.010 of Auditor's Office Amended 6/30/2017 Yes No No No No No N/A Recognized Governmental	N/A 0		
15 CSR 40-1.020 Auditing Practices Rescinded 11/30/1994 N/A N/A N/A N/A N/A N/A N/A N/A	N/A 0		
Delivery to W-2 Federal Wage			
15 CSR 40-2.010 and Tax Statement Rescinded 2/26/1988 N/A N/A N/A N/A N/A N/A N/A N/A	N/A 0		
Format of Independent Audit 15 CSR 40-2.020 and Accounting Procedures Rescinded 5/12/1983 N/A N/A N/A N/A N/A N/A N/A N/A	N/A 0		
Information Kept for Inventory			
15 CSR 40-2.030 Control Rescinded 4/13/1978 N/A N/A N/A N/A N/A N/A N/A	N/A 0		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		
Reasonable Notice for Bonds 15 CSD 40 2 020	NI/A		
15 CSR 40-3.020 Sold at Public Sale Amended 8/30/2012 Yes No No No No No N/A Annual Financial Reports of	N/A 0		
15 CSR 40-3.030 Political Subdivisions Amended 3/30/2016 Yes No No No No N/A	N/A 0		
Revision of Property Tax Rates N/A N/A N/A N/A N/A N/A	N/A 0		
15 CSR 40-3.040 by School Districts Rescinded 8/6/1992 N/A	N/A 0		
by Political Subdivisions Other			
15 CSR 40-3.050 Than School Districts Rescinded 8/6/1992 N/A N/A N/A N/A N/A N/A N/A	N/A 0		
Revision of 1986 Property Tax 15 CSR 40-3.060 Rates by School Districts Rescinded 8/6/1992 N/A N/A N/A N/A N/A N/A N/A N/A	N/A 0		
Revision of 1986 Property Tax	.,,,,		
Rates by Political Subdivisions 15 CSD 40 2 070 Other They School Divisions Presided 8/C/1002 N/A	NI/A		
15 CSR 40-3.070 Other Than School Districts Rescinded 8/6/1992 N/A	N/A 0		
15 CSR 40-3.080 Rates by School Districts Rescinded 8/6/1992 N/A N/A N/A N/A N/A N/A N/A N/A	N/A 0		
Revision of 1987 Property Tax			
Rates by Political Subdivisions 15 CSR 40-3.090 Other Than School Districts Rescinded 8/6/1992 N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A 0		
Revision of Property Tax Rates			
15 CSR 40-3.100 by School Districts Rescinded 2/28/2001 N/A	N/A 0		
by Political Subdivisions Other			
15 CSR 40-3.110 Than School Districts Rescinded 2/28/2001 N/A N/A N/A N/A N/A N/A N/A	N/A 0		
Calculation and Revision of 15 CSR 40-3.120 Property Tax Rates Rescinded 11/30/2016 N/A N/	N/A 0		
15 C5R 40-5.120 Property Tax Rates Rescinded 11/50/2016 N/A	1N/P4 U		
Property Tax Rates by School			
15 CSR 40-3.125 Districts Effective 7/30/2018 Yes No No No No No N/A Calculation and Revision of	N/A 0		
Property Tax Rates by School Districts Calculating a Separate Property Tax Rate for Each Sub- 15 CSR 40-3.130 Class of Property Expired 4/1/2005 N/A N/A N/A N/A N/A N/A N/A	N/A 0		
Calculation and Revision of	17/11		
Property Tax Rates by Political			
Subdivisions Other Than School 15 CSR 40-3.135 Districts Effective 7/30/2018 Yes No No No No N/A	N/A 0		

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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
	Calculation and Revision of											
	Property Tax Rates by School											
	Districts that Calculate a Single Property Tax Rate Applied to All											
15 CSR 40-3.140	Property Property	Expired 4/1/2005	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
	Calculation and Revision of		- ,,	- "	- 11-1	- ,,	- "	- 112				
	Property Tax Rates by Political											
	Subdivisions Other Than School											
	Districts Calculating a Separate											
15 CSR 40-3.150	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		
13 CSK 40-3.130	Calculation and Revision of	Expired 4/1/2003	IV/A	IV/A	IV/A	IV/A	IV/A	IV/A	IV/A	0		
	Property Tax Rates by Political											
	Subdivisions Other Than School											
	Districts that Calculate a Single											
15 COD 40 2 160	Property Tax Rate Applied to All	F : 14/1/2005	NT/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
15 CSR 40-3.160	Property Addendum Filed with the	Expired 4/1/2005	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
15 CSR 40-3.170	Auditor's Office	Amended 12/30/2017	Yes	No	No	No	No	N/A	N/A	0		
	Municipal Court Certifications											
15 CSR 40-3.180	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		
	Standards for Auditing and											
15 CSR 40-4.020	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		