

**State Auditor's Office Administrative Rules Review
Filed July 2024**

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15 CSR 40-1.020	Recognized Governmental Auditing Practices	Rescinded 11/30/1994	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
15 CSR 40-2.010	Delivery of W-2 Federal Wage and Tax Statement	Rescinded 2/26/1988	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
15 CSR 40-2.020	Format of Independent Audit and Accounting Procedures	Rescinded 5/12/1983	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
15 CSR 40-2.030	Information Kept for Inventory Control	Rescinded 4/13/1978	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		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 12/30/2023	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 11/30/2023	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15 CSR 40-3.040	Revision of Property Tax Rates by School Districts	Rescinded 8/6/1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
15 CSR 40-3.050	Revision of Property Tax Rates by Political Subdivisions Other Than School Districts	Rescinded 8/6/1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
15 CSR 40-3.060	Revision of 1986 Property Tax Rates by School Districts	Rescinded 8/6/1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
15 CSR 40-3.070	Revision of 1986 Property Tax Rates by Political Subdivisions Other Than School Districts	Rescinded 8/6/1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
15 CSR 40-3.080	Revision of 1987 Property Tax Rates by School Districts	Rescinded 8/6/1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
15 CSR 40-3.090	Revision of 1987 Property Tax Rates by Political Subdivisions Other Than School Districts	Rescinded 8/6/1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		
15 CSR 40-3.100	Revision of Property Tax Rates by School Districts	Rescinded 2/28/2001	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		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	Amended 10/30/2021	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	Amended 10/30/2021	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 Statements of Fiscal Impact	Rescinded 8/30/2012	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0		