

# State of South Dakota

EIGHTY-SEVENTH SESSION  
LEGISLATIVE ASSEMBLY, 2012

427T0711

## SENATE BILL NO. 187

Introduced by: Senators Olson (Russell), Brown, and Gray and Representative Rausch

1 FOR AN ACT ENTITLED, An Act to reformulate the legislative agency review with an  
2 independent performance audit.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. A performance audit is an objective and systematic assessment of a state agency  
5 or any of its programs, function, or activities by an independent evaluator in order to help public  
6 officials improve efficiency, effectiveness, and accountability. Performance audits include  
7 economy and efficiency audits and program audits.

