

**ATTORNEY GENERAL OPINION  
2012-11**

The Honorable Seneca Scott  
State Representative, District 72  
2300 North Lincoln, Room 539  
Oklahoma City, Oklahoma 73105

August 20, 2012

Dear Representative Scott:

This office has received your request for an official Attorney General Opinion in which you ask, in effect, the following questions:

- 1. Does the county budget board have budget responsibility and oversight of all the county's "agencies, instrumentalities, departments, offices, boards or commissions" once the county has elected to be governed by the County Budget Act, 19 O.S.2011, §§ 1401 through 1421?**
- 2. Must the proposed budgets of all county agencies, instrumentalities, departments, offices, boards and commissions be a part of the public hearing and notice requirements of 19 O.S.2011, § 1412? If so, must the budgets of these entities be made available prior to the hearing?**
- 3. Once a county has elected to be governed by the County Budget Act, is the county budget board required to exercise oversight of all funds and accounts available for expenditures by all county officers and make them subject to the hearing and notice provisions of 19 O.S.2011, § 1412?**
- 4. Once a county has elected to be governed by the County Budget Act, do the provisions of the County Budget Act require that the budget format which is to be prescribed by the State Auditor and Inspector include the same funds and accounts that are subject to audit and the same funds that are included in the county's Comprehensive Annual Financial Reports ("CAFR")? Must the county budget board include in its budget the actual funds and accounts that are included in the county CAFR?**