

**ADVISORY GROUP ON** Efficiency and Benchmarking **PROPOSAL #:** AGEB # 36  
**SUBJECT:** Dept. of Revenue/ Local Political Subdivisions Audits **DATE ADOPTED BY ADVISORY GROUP:** October 26, 2009  
**COMMISSION ACTION:** AMENDED/ADOPTED **DATE:** November 10, 2009 **RECOMMENDATION #:** 65

**RECOMMENDATION:** The Department of Revenue contract with willing local political subdivisions to have the department, while it is auditing for state sales taxes, to also audit for local sales taxes and be paid a reasonable fee to be negotiated between the two entities.

Summary Description/Nature of Change	Key/Implementation Responsibilities	Need	Action Needed	Benefit/Saving	Done/ Study
The Department of Revenue contract with willing local political subdivisions to have the department, while it is auditing for state sales taxes, to also audit for local sales taxes and be paid a reasonable fee to be negotiated between the two entities.	Legislature	To save money by performing state and local sales tax audits at one time.	Legislation; Cooperative Endeavor Agreements		