

House Bill 91

By: Representative Irvin of the 45<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 6 of Title 50 of the Official Code of Georgia Annotated,  
2 relating to general provisions regarding the Department of Audits and Accounts, so as to  
3 provide for performance audits and reports of budget units in state government; to repeal  
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 1 of Chapter 6 of Title 50 of the Official Code of Georgia Annotated, relating to  
8 general provisions regarding the Department of Audits and Accounts, is amended by adding  
9 after Code Section 50-6-3 a new Code section to read as follows:

10 "50-6-3.1.

11 Notwithstanding any other provision of law, the state auditor shall contract with one or  
12 more independent certified public accountants licensed to practice as such in this state for  
13 a performance audit of each budget unit in state government. Each budget unit, as  
14 described in the General Appropriations Act, shall undergo that audit at least once every  
15 four years. The state auditor shall establish a schedule for the order in which those budget  
16 units shall be audited. That performance audit shall examine whether such budget unit  
17 being audited is effectively and efficiently performing its statutory or constitutional  
18 functions and suggest changes to increase such effectiveness and efficiency. Public  
19 officers and employees of each budget unit being audited shall cooperate fully with the  
20 auditors but shall not be required to disclose to them confidential or privileged information.  
21 The reports of those performance audits conducted shall be made available to the Governor  
22 and members of the General Assembly by December 31 of each year."

23 **SECTION 2.**

24 All laws and parts of laws in conflict with this Act are repealed.