

SENATE SUBSTITUTE TO HB91

AS PASSED SENATE

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 the Department of Audits and Accounts generally, so as to require annual reports
 3 on state agencies; to provide for the contents of such reports; to provide for the time of
 4 submitting such reports; to provide for related matters; to repeal conflicting laws; and for
 5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

7
 8 Article 1 of Chapter 6 of Title 50 of the Official Code of Georgia Annotated, relating to the
 9 Department of Audits and Accounts generally, is amended by adding a new Code section to
 10 read as follows:

11 "50-6-10.

12 (a) On or before September 30, 2007, and on or before September 30 of each following
 13 year, the state auditor shall file with the Lieutenant Governor, Speaker of the House, the
 14 chairpersons of the Senate Appropriations Committee, the House Committee on
 15 Appropriations, the House Budget and Fiscal Affairs Oversight Committee, House Budget
 16 Office, and Senate Budget and Evaluation Office a report covering the immediately
 17 preceding fiscal year that contains the information required by this Code section.

18 (b) The report required by this Code section shall contain:

19 (1) A listing of all revenue received by each agency, the statutory basis for collection,
 20 the amount collected, expended, or reserved, and a reconciliation of the revenue balance.
 21 If the revenue source is a federal fund, the Catalog of Federal Domestic Assistance
 22 number shall be included. The list shall be itemized by program as they appear in the
 23 General Appropriations Act;

24 (2) For any program itemized pursuant to paragraph (1) of this subsection that directly
 25 provides health care services or benefits, a listing by category of assistance of the
 26 unduplicated recipients served and the total expenditures associated with the category of
 27 assistance; and

1 (3) For the following reports, an electronic document or access to the state accounting
2 system shall be sufficient:

3 (A) A list of all written contracts entered into by the agency during the immediately
4 preceding fiscal year which call for the agency to expend at any time in the aggregate
5 more than \$50,000.00;

6 (B) A list of any employment or consultant contracts, whether or not in writing, under
7 which the employee or consultant is to be compensated more than \$20,000.00,
8 including direct and indirect or deferred benefits. When a person or firm, whose salary
9 or fee is reportable under this subparagraph, shall have his or her compensation
10 increased at any time, the amount of such increase and the total new rate shall be
11 reported for the period in which the increase takes effect. The list of contracts shall
12 state the anticipated amount of funds to be paid thereunder or the formula for
13 determining such amount;

14 (C) A list of the names of each person, firm, or corporation that has received from the
15 agency during the immediately preceding fiscal year payments in excess of \$20,000.00,
16 including the amount paid to such person, firm, or corporation during such period; and

17 (D) A list of consultant expenses and other professional services expenses; salaries and
18 expenses of full-time and part-time employees and board members; and payments
19 rendered by outside companies or agencies to the agency for any and all services.
20 Social security numbers shall not be used as employee identifiers in these reports."

21 **SECTION 2.**

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