

Senate Bill 389

By: Senators Butterworth of the 50th, Rogers of the 21st, Hamrick of the 30th, Hill of the 32nd, Williams of the 19th and others

AS PASSED SENATE

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 6 of Title 50 of the Official Code of Georgia Annotated,
2 relating to the state auditor, so as to revise and change certain provisions regarding the
3 operation, maintenance, and reporting requirements applicable to a public information
4 website of the Department of Audits and Accounts; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 2 of Chapter 6 of Title 50 of the Official Code of Georgia Annotated, relating to the
9 state auditor, is amended by revising Code Section 50-6-32, relating to the operation,
10 maintenance, and reporting requirement applicable to a public information website of the
11 Department of Audits and Accounts as follows:

12 "50-6-32.

13 (a) This Code section shall be known and may be cited as the 'Transparency in
14 Government Act.'

15 (b) As used in this Code section, the term:

16 (1) 'Agency' means:

17 (A) Each ~~each~~ department, commission, authority, and agency of ~~the executive branch~~
18 ~~of state government; and~~

19 (B) The ~~the~~ Board of Regents of the University System of Georgia;

20 (C) Any regional educational service agency;

21 (D) The General Assembly, including all legislative offices and agencies; and

22 (E) Local boards of education.

23 (2) 'Department' means the Department of Audits and Accounts.

24 ~~(2)~~(3) 'Searchable website' means a single website that allows the public to review and
25 analyze information identified in subsection (c) of this Code section.

26 (c)(1) ~~The No later than January 1, 2009, the~~ department shall develop and operate a
 27 ~~single~~ searchable website accessible by the public, at no cost, that provides the following
 28 information pertaining to state fiscal year 2008 and each state fiscal year thereafter:

29 (1)(A) The State of Georgia Comprehensive Annual Financial Report that includes an
 30 indexed statement of operations and a statement of financial condition of the state in
 31 accordance with governmental generally acceptable accounting principles;

32 (2)(B) The annual Budgetary Compliance Report for the state that provides, by agency,
 33 an indexed report comparing budgeted and actual revenues and expenditures by
 34 budgetary units for each organization included in the General Appropriations Act, as
 35 amended. Such report shall include, at a minimum, a statement of the taxes and other
 36 revenues remitted to the state treasury and operating revenues retained by the agency
 37 during the immediately preceding fiscal year as well as a statement of total expenditures
 38 made by the agency during the immediately preceding fiscal year;

39 (3)(C) The annual State of Georgia Single Audit Report that provides, by federal grant,
 40 an indexed listing of all expenditures of federal funds and also discloses by state
 41 organization any audit findings and corrective actions to be taken;

42 (4)(D) Salaries and expenses of full-time and part-time employees and board members;

43 (5)(E) A list of consultant expenses and other professional services expenses;

44 (6)(F) State Budget in Brief, indexed by reporting agency; ~~and~~

45 (7)(G) All performance audits conducted by the department for the preceding five
 46 years; and

47 (H) An indexed listing of all agencies and end users receiving any federal pass-through
 48 moneys and an itemized enumeration of the expenditure of such moneys.

49 (2) As soon as is practical after the close of each fiscal year, the department shall update
 50 the ~~single~~ searchable website for such fiscal year to include the information set forth in
 51 paragraph (1) of this subsection.

52 (d)(1) ~~The No later than January 1, 2010, the~~ department shall develop and add to the
 53 searchable website a report of certain grant and contract payments made or due to
 54 vendors by agencies reporting through the state's general financial accounting and
 55 information system and all payments made through economic and incentive programs
 56 operated by the Department of Economic Development, the Department of Labor, the
 57 Department of Community Affairs, the Department of Agriculture, and the Georgia
 58 Lottery Corporation pertaining to state fiscal year 2009 and each state fiscal year
 59 thereafter. Such report shall include, at a minimum:

60 (1)(A) A list of all obligations entered into by the agency during the immediately
 61 preceding fiscal year which call for the agency to expend at any time in the aggregate
 62 more than \$50,000.00; and

63 ~~(2)(B)~~ A list of the names of each person, firm, or corporation that has received from
64 the agency during the immediately preceding fiscal year payments in excess of
65 \$20,000.00 in the aggregate, including the amount paid to such person, firm, or
66 corporation during such period.

67 (2) As soon as is practical after the close of each fiscal year, the department shall update
68 the ~~single~~ searchable website for such fiscal year to include the information set forth in
69 this subsection.

70 (3) Offices of the judicial branch shall provide the information required by agencies
71 under this subsection.

72 (e) All agencies ~~of state government~~ shall provide to the Department of Audits and
73 Accounts such information as is necessary to accomplish the purposes of this Code section.

74 (f) Nothing in this Code section shall require the disclosure of information which is
75 considered confidential by state or federal law."

76 **SECTION 2.**

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