



## DEPARTMENT OF AUDITS AND ACCOUNTS

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State Auditor  
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March 6, 2009

The Honorable Renee Unterman  
State Senator  
State Capitol, Room 421-B  
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification  
Senate Bill (LC 21 0336)

Dear Senator Unterman:

This bill would amend provisions relating to the re-employment of 'full-time instructors' under the Teachers Retirement System. This legislation would define the term 'full-time instructor' to mean a registered nurse employed by the University System of Georgia who has as his or her sole responsibility the academic instruction of students in a school of nursing. Under the provisions of this legislation, 'full-time instructors' who have been retired for at least 12 months would be allowed to return to work in such position and continue to receive retirement benefits. This bill specifies that the salary paid to the 'full-time instructor' shall be determined pursuant to an agreement between the retired member and the employing unit. Additionally, this legislation would require the University System of Georgia to pay all employer and employee contributions to the retirement system. However, the member shall not be eligible for any further creditable service. It should be noted that the provisions of this legislation would be automatically repealed on June 30, 2016.

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This is to certify that this bill is a fiscal retirement bill as defined in the Public Retirement Systems Standards Law.

Respectfully,

/s/ Russell W. Hinton  
State Auditor

RWH/cs