

Department of Audits and Accounts

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February 13, 2013

The Honorable Fran Millar State Senator Coverdell Legislative Office Building, Room 319-B Atlanta, Georgia 30334

> SUBJECT: State Auditor's Certification Senate Bill (LC 21 2085)

Dear Senator Millar:

This bill would amend provisions relating to retirement benefits paid under the Georgia Legislative Retirement System. If this legislation is enacted, the board of trustees would be authorized to determine the time and circumstances of paying benefits to members, to the extent necessary, to preserve the System's status as a qualified plan under federal law. Additionally, this legislation would require the board to discontinue the payment of retirement benefits to any member who returns to the service of a public employer. For the purposes of this legislation, 'public employer' means any branch of state government and any state agency, department, board, bureau, or other instrumentality. This term also includes the Board of Regents and any public school system.

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

Respectfully,

s/ Greg S. Griffin State Auditor

GSG/cs