



## Department of Audits and Accounts

270 Washington Street, S.W., Suite 1-156  
Atlanta, Georgia 30334-8400

Greg S. Griffin  
State Auditor  
(404) 656-2174

February 14, 2013

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

SUBJECT: State Auditor's Certification  
Substitute to Senate Bill 142  
(LC 21 2123S)

Dear Senator Millar:

This substitute bill would amend provisions relating to retirement benefits paid under the Georgia Judicial 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 the state. This would include service directly or indirectly as or for an independent contractor. It should be noted that any retired member who is subsequently elected to the General Assembly may continue to receive his or her retirement benefits. Finally, this substitute bill would require the employer to notify the board of trustees if they hire a retired member, and to subsequently notify the board if the member performs more than 1,040 hours of work in any calendar year. In the event the employer fails to notify the board, the employer may be required to reimburse the board for benefits that have been wrongfully paid.

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

Respectfully,

s/Greg S. Griffin  
State Auditor

GSG/cs