

The House Committee on Budget & Fiscal Affairs Oversight offers the following substitute to HB 851:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 15 of Title 36 of the Official Code of Georgia Annotated, relating to  
2 county law libraries, so as to require an annual audit of the financial affairs, books, and  
3 records of boards of trustees of the county law library; to provide for publication of such  
4 audit; to provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 15 of Title 36 of the Official Code of Georgia Annotated, relating to county law  
8 libraries, is amended by adding a new Code section to read as follows:

9 "36-15-13.

10 Each board created pursuant to this chapter shall, at the end of each fiscal year for the  
11 preceding year, have an annual audit of its financial affairs, books, and accounts performed  
12 by the county accountant as provided for in Code Section 36-1-10; the internal auditor  
13 employed by the governing authority of the county, if such internal auditor is a certified  
14 public accountant; or a certified public accountant. The determination of the performance  
15 of such audit by the county accountant, the internal auditor, or a certified public accountant  
16 shall be made by the board. Such audit shall be conducted in accordance with generally  
17 accepted accounting principles, including, but not limited to, a report on whether the  
18 control, deposit, and investment of funds, the receipt and investment of money and  
19 property, and the use of funds by such board have been conducted as provided for under  
20 this chapter. A copy of such audit shall be made available to the governing authority of the  
21 county and shall be a public document."

22 **SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.