



## Department of Audits and Accounts

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January 23, 2018

The Honorable Ellis Black  
State Senator  
Coverdell Legislative Office Building, Room 303-B  
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification  
Substitute to Senate Bill 197  
(LC 43 0798S)

Dear Senator Black:

This substitute bill would amend general provisions of the Public Retirement Systems Standards Law. Specifically, this substitute bill provides that no law, rule, regulation, resolution, or ordinance shall pass allowing for creditable service in any retirement system unless the individual is required to pay the full actuarial cost of the service granted. This provision would not apply to credit for service in a retirement system that a member accrues while a contributing member of such system. This substitute bill also authorizes any retirement system to adopt a procedure allowing members to purchase such creditable service through a payment plan, not to exceed 120 months.

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

Respectfully,

Greg S. Griffin  
State Auditor

GSG/cs