



DOAA
Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

February 2, 2024

The Honorable Rob Leverett
State Representative
Coverdell Legislative Office Building, Room 508-A
Atlanta, GA 30334

SUBJECT: State Auditor's Certification
Substitute to House Bill 825 (LC 56 0096S)

Dear Representative Leverett:

This substitute bill would amend provisions relating to benefits payable to retired members of the Georgia Judicial Retirement System. Currently, retirement benefits paid to retired members of the Georgia Judicial Retirement System are calculated based on the state salary outlined in statute for the respective position. Retirement benefits are not paid based on any county supplements they may have received while an active member of the System. Current law authorizes, but does not require, counties to provide supplemental retirement benefits for retired judges and district attorneys that served their area and received a county supplement while employed.

This substitute bill would require certain judicial circuits to pay a supplemental benefit to district attorneys who retired from such circuit. This would only apply to single county judicial circuits in which the county site is located in an unincorporated area of the county and the county governing authority has constructed one or more permanent satellite courthouses within the county.

The amount of the supplement shall be determined by multiplying the benefit percentage the district attorney earned at retirement from the Judicial Retirement System together with the aggregate county salary supplement being paid to the active district attorney on the date he or she began receiving a retirement benefit or the supplement paid to the retiring district attorney upon his or her last day of service, whichever is greater.

This is to certify that the changes made in this substitute bill are nonfiscal amendments as defined in the Public Retirement Systems Standards Law. Therefore, the actuarial investigation prepared for House Bill 825 (LC 43 2849) would apply to LC 56 0096S. A copy of the actuarial investigation and State Auditor's Summary is attached.

Respectfully,

Greg S. Griffin
State Auditor

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