



DOAA
Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

February 4, 2025

The Honorable Billy Hickman
State Senator
Coverdell Legislative Office Building, Room 304-A
Atlanta, GA 30334

SUBJECT: State Auditor's Certification
Senate Bill (LC 56 0274)

Dear Senator Hickman:

This bill would amend provisions relating to the employment of beneficiaries under the Teachers Retirement System of Georgia. Current law allows certain retired teachers to return to work full-time and continue receiving their retirement allowance and any postretirement benefit adjustments they are eligible to receive. This provision is only available to rehired teachers that are certified for pre-kindergarten through Grade 12 and are hired for a position that is designated as an area of highest need, as determined for the Regional Education Service Agency (RESA) in which the school system is assigned. Furthermore, such beneficiaries must be retired for a minimum of 12 months before returning to work in a full-time capacity and must have obtained 30 years of creditable service in the retirement system.

If this legislation is enacted, the allowance for retired teachers to return to work in a full-time capacity would no longer be restricted to the areas of highest need, as determined by the Regional Education Service Agencies. Instead, beneficiaries would now be able to return to work in a full-time capacity as a certified teacher of pre-kindergarten through grade 12, provided their primary responsibility is the academic instruction of students in a classroom in an area other than athletics or coaching. Additionally, the provision requiring beneficiaries to be retired for 12 months would be reduced to 60 days and this bill would allow beneficiaries with 25 years of creditable service return in a full-time capacity and continue receiving their benefits.

This bill would also add a requirement for the Department of Audits and Accounts to conduct and publish a performance audit concerning the provisions of this Code section to include a determination of the value and necessity of the full-time employment of beneficiaries as permitted by this Code section as well as the effects of such employment on the local school systems, the Teachers Retirement System, and the teacher workforce as a whole for this state. Current law requires the Department of Audits and Accounts to publish this report prior to July 1, 2025. If this legislation is enacted, a second report would be required by the Department of Audits and Accounts to address the impact of the proposed changes from this legislation.

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

Respectfully,

A handwritten signature in blue ink that reads "Greg S. Griffin". The signature is written in a cursive style with a prominent flourish at the end.

Greg S. Griffin
State Auditor

GSG/cs