

## House Resolution 1831

By: Representatives McDonald III of the 26<sup>th</sup>, Anderson of the 10<sup>th</sup>, Cannon of the 172<sup>nd</sup>, Yearata of the 152<sup>nd</sup>, and Chastain of the 7<sup>th</sup>

## A RESOLUTION

1 Creating the House Study Committee on Local Government Financial Audits; and for other  
2 purposes.

3 WHEREAS, local governments are required to conduct an audit of the financial affairs and  
4 transactions of all funds and activities of the local government for each fiscal year either  
5 annually or biennially and to submit reports of such audits to the state auditor; and

6 WHEREAS, a significant number of local governments are out of compliance with the audit  
7 requirement, failing to submit the required reports or submitting them late; and

8 WHEREAS, many local governments may be experiencing financial strain which is not  
9 apparent because they are not completing audits and submitting reports as required; and

10 WHEREAS, study is needed to determine what actions can be taken at a state level to assist  
11 local governments with struggles they may be facing relating to compliance with the audit  
12 and reporting requirements or their financial conditions.

13 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES:

14 (1) **Creation of House study committee.** There is created the House Study Committee  
15 on Local Government Financial Audits.

16 (2) **Members and officers.** The committee shall be composed of seven members of the  
17 House of Representatives to be appointed by the Speaker of the House of  
18 Representatives. The Speaker shall designate a member of the committee as chairperson  
19 of the committee.

20 (3) **Powers and duties.** The committee shall undertake a study of the conditions, needs,  
21 issues, and problems mentioned above or related thereto and recommend any action or  
22 legislation which the committee deems necessary or appropriate.

23 (4) **Meetings.** The chairperson shall call all meetings of the committee. The committee  
24 may conduct such meetings at such places and at such times as it may deem necessary or  
25 convenient to enable it to exercise fully and effectively its powers, perform its duties, and  
26 accomplish the objectives and purposes of this resolution.

27 (5) **Allowances and funding.** The legislative members of the committee shall receive  
28 the allowances provided for in Code Section 28-1-8 of the Official Code of Georgia  
29 Annotated. The allowances authorized by this resolution shall not be received by any  
30 member of the committee for more than five days unless additional days are authorized.  
31 Funds necessary to carry out the provisions of this resolution shall come from funds  
32 appropriated to the House of Representatives.

33 (6) **Report.**

34 (A) In the event the committee adopts any specific findings or recommendations that  
35 include suggestions for proposed legislation, the chairperson shall file a report of the  
36 same prior to the date of abolishment specified in this resolution, subject to  
37 subparagraph (C) of this paragraph.

38 (B) In the event the committee adopts a report that does not include suggestions for  
39 proposed legislation, the chairperson shall file the report, subject to subparagraph (C)  
40 of this paragraph.

41 (C) No report shall be filed unless the same has been approved prior to the date of  
42 abolishment specified in this resolution by majority vote of a quorum of the committee.  
43 A report so approved shall be signed by the chairperson of the committee and filed with  
44 the Clerk of the House of Representatives.

45 (D) In the absence of an approved report, the chairperson may file with the Clerk of the  
46 House of Representatives a copy of the minutes of the meetings of the committee in lieu  
47 thereof.