SB489

140494-1

By Senator Orr

RFD: Finance and Taxation General Fund

First Read: 10-APR-12
SYNOPSIS: Under existing law, the cost of audits and examinations performed by the Department of Examiners of Public Accounts is paid by the state. This bill would amend Sections 41-5-14 and 41-5-24, Code of Alabama 1975, to provide that the cost of audits and examinations would be paid by the agency or entity being audited; and to provide for the disposition of funds received by the Department from those agencies.

A BILL TO BE ENTITLED
AN ACT

To amend Sections 41-5-14 and 41-5-24, Code of Alabama 1975, to provide that the cost of audits and examinations would be paid by the agency or entity being audited; and to provide for the disposition of funds received by the Department from those agencies.
BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 41-5-14 and 41-5-24, Code of Alabama 1975, are amended to read as follows:

"§41-5-14.

(a) The books, records, vouchers and accounts of every state and county office, officer, bureau, board, commission, corporation, institution, department and agency shall be examined and audited at least once in every period of two years and more frequently or continuously if that is deemed necessary or desirable by the Chief Examiner. The books, records, vouchers and accounts of municipal boards of education may be examined and audited upon request.

(b) Examinations and audits shall be made at the expense of the state office, officer, bureau, board, commission, corporation, institution, department or agency being examined or audited. The Department of Examiners of Public Accounts shall determine the cost of each examination or audit.

"§41-5-24.

All moneys or funds received or collected by the Department of Examiners of Public Accounts in the form of fees, receipts or income as a result of services rendered in connection with municipal audits and examinations shall be covered by said the department into the Treasury of the State of Alabama to the credit of the General Fund of the State of Alabama.
(b) All moneys or funds received or collected by the Department of Examiners of Public Accounts from the federal government shall be deposited into a special fund in the State Treasury and these moneys and funds are hereby appropriated or reappropriated as necessary for the sole use of the Department of Examiners of Public Accounts.

(c) No special, general or local law shall be repealed by this section, and the provisions of Section 41-4-92 remain fully effective as to the Department of Examiners of Public Accounts.

Section 2. This act shall become effective immediately upon its passage and approval by the Governor, or its otherwise becoming law.