

1 SB498
2 169884-1
3 By Senators Livingston and Orr
4 RFD: Finance and Taxation General Fund
5 First Read: 21-MAY-15

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8 SYNOPSIS: Under existing law, the cost of audits and
9 examinations performed by the Department of
10 Examiners of Public Accounts is paid by the state.

11 This bill would amend Sections 41-5-14 and
12 41-5-24, Code of Alabama 1975, to provide that the
13 cost of audits and examinations would be paid by
14 the agency or entity being audited; and to provide
15 for the disposition of funds received by the
16 Department from those agencies.

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18 A BILL

19 TO BE ENTITLED

20 AN ACT

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22 To amend Sections 41-5-14 and 41-5-24, Code of
23 Alabama 1975, to provide that the cost of audits and
24 examinations would be paid by the agency or entity being
25 audited; and to provide for the disposition of funds received
26 by the Department from those agencies.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

3 "§41-5-14.

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

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

18 "§41-5-24.

19 ~~All~~ (a) Except as provided in subsection (b), all
20 moneys or funds received or collected by the Department of
21 Examiners of Public Accounts in the form of fees, receipts or
22 income as a result of services rendered in connection with
23 ~~municipal~~ audits and examinations shall be covered by ~~said the~~
24 department into the Treasury of the State of Alabama to the
25 credit of the General Fund of the State of Alabama.

26 (b) All moneys or funds received or collected by the
27 Department of Examiners of Public Accounts from the federal

1 government shall be deposited into a special fund in the State
2 Treasury and these moneys and funds are hereby appropriated or
3 reappropriated as necessary for the sole use of the Department
4 of Examiners of Public Accounts.

5 (c) No special, general or local law shall be
6 repealed by this section, and the provisions of Section
7 41-4-92 remain fully effective as to the Department of
8 Examiners of Public Accounts.

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