

AMENDED IN ASSEMBLY MARCH 21, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 1218

Introduced by Assembly Member Gray

February 22, 2013

An act to amend Section 8546.1 of the Government Code, relating to the California State Auditor.

LEGISLATIVE COUNSEL'S DIGEST

AB 1218, as amended, Gray. California State Auditor: duties.

Existing law requires the California State Auditor to conduct financial and performance audits as directed by statute, ~~which includes, among other things, that the California State Auditor complete any audit in a timely manner and in accordance with the "Government Auditing Standards" published by the Comptroller General of the United States and to conduct audits of a state or local governmental agencies or other publicly created entities as requested by the Joint Legislative Audit Committee.~~

This bill *also* would authorize the California State Auditor to conduct additional followup audit work that is reasonably related to findings and recommendations related to the above-described audits, as specified. The bill additionally would make technical, nonsubstantive changes to these provisions.

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~-yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 8546.1 of the Government Code is
2 amended to read:

3 8546.1. (a) The California State Auditor shall conduct financial
4 and performance audits as directed by statute. The California State
5 Auditor may conduct these audits of any state agency as defined
6 by Section 11000, whether created by the California Constitution
7 or otherwise, any local governmental agency, including any city,
8 county, and school or special district, or any publicly created entity.
9 However, the California State Auditor shall not audit the activities
10 of the Milton Marks “Little Hoover” Commission on California
11 State Government Organization and Economy or the Legislature
12 to ensure compliance with government auditing standards.

13 (b) The California State Auditor shall conduct any audit of a
14 state or local governmental agency or any other publicly created
15 entity that is requested by the Joint Legislative Audit Committee
16 to the extent that funding is available and pursuant to the priority
17 established by the committee with respect to other audits requested
18 by the committee. Members of the Legislature may submit requests
19 for audits to the committee for its consideration and approval. Any
20 audit request approved by the committee shall be forwarded to the
21 California State Auditor as a committee request.

22 (c) The California State Auditor shall complete any audit in a
23 timely manner and pursuant to the “Government Auditing
24 Standards” published by the Comptroller General of the United
25 States.

26 (d) *The California State Auditor, after performing an audit*
27 *pursuant to subdivision (a) or (b), may conduct additional followup*
28 *audit work that is reasonably related to any findings and*
29 *recommendations related to those audits.*

30 ~~(e)~~

31 (e) Immediately upon completion of the audit, the California
32 State Auditor shall transmit a copy of the audit report to the
33 commission. Not later than 24 hours after delivery to the
34 commission, the California State Auditor shall deliver the report
35 to the Legislature, appropriate committees or subcommittees of

1 the Legislature, and the Governor. Once transmitted to these
2 parties, the report shall be made available to the public.

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