

## Assembly Bill No. 1218

### CHAPTER 189

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

[Approved by Governor August 28, 2013. Filed with  
Secretary of State August 28, 2013.]

#### LEGISLATIVE COUNSEL'S DIGEST

AB 1218, Gray. California State Auditor: duties.

Existing law requires the California State Auditor to conduct financial and performance audits as directed by statute, 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 related to findings and recommendations related to the above-described audits, as specified. The bill additionally would make technical, nonsubstantive changes to these provisions.

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

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

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

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

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

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

(e) Immediately upon completion of the audit, the California State Auditor shall transmit a copy of the audit report to the commission. Not later than 24 hours after delivery to the commission, the California State Auditor shall deliver the report to the Legislature, appropriate committees or subcommittees of the Legislature, and the Governor. Once transmitted to these parties, the report shall be made available to the public.