

AMENDED IN ASSEMBLY MARCH 21, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 1305

Introduced by Assembly Member Gray

February 22, 2013

An act to ~~amend Section 8546.3 of~~ *add Section 8546.11* to the Government Code, relating to the California State Auditor.

LEGISLATIVE COUNSEL'S DIGEST

AB 1305, as amended, Gray. The California State Auditor: ~~duties.~~
duties: random auditor.

Existing statutory law establishes the California State Auditor's Office, which is headed by the California State Auditor and has specified statutory duties, including the performance of statutorily mandated audits.

This bill would authorize the California State Auditor, in addition to any other duties prescribed by law, to conduct audits of 5 state departments each year, based on a random sampling methodology developed by the office.

~~Existing law requires the California State Auditor to examine and report annually upon the financial statements prepared by the executive branch of the state, as specified.~~

~~This bill 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 8546.11 is added to the Government Code,
2 to read:

3 8546.11. In addition to any other duties prescribed by law, the
4 California State Auditor shall conduct audits of five state
5 departments each year, based on a random sampling methodology
6 developed by the office.

7 SECTION 1. ~~Section 8546.3 of the Government Code is~~
8 amended to read:

9 ~~8546.3. The California State Auditor shall examine and report~~
10 ~~annually upon the financial statements prepared by the executive~~
11 ~~branch of the state so that the Legislature and the public will be~~
12 ~~informed of the adequacy of those financial statements in~~
13 ~~compliance with generally accepted accounting principles. In~~
14 ~~making that examination, the California State Auditor may make~~
15 ~~the audit examination of accounts and records, accounting~~
16 ~~procedures, and internal auditing performance that he or she~~
17 ~~determines to be necessary to disclose all material facts necessary~~
18 ~~to proper reporting under the federal Single Audit Act of 1984 (31~~
19 ~~U.S.C. Sec. 7501 et seq.) and the purposes set forth in Section~~
20 ~~8521.5.~~