

AMENDED IN ASSEMBLY JUNE 26, 2013

AMENDED IN SENATE APRIL 17, 2013

SENATE BILL

No. 801

Introduced by Senator Roth

February 22, 2013

An act to add Section 13031 to the Government Code, relating to financial reports.

LEGISLATIVE COUNSEL'S DIGEST

SB 801, as amended, Roth. Department of Finance: reports: crimes.

Existing law authorizes the Department of Finance to require financial and statistical reports, duly verified and covering the period of each fiscal year, from all agencies of the state. Existing law provides that every person who fails or neglects to make, verify, and file with the department any required report, or fails or neglects to follow the directions of the department in keeping the accounts of his or her office, is guilty of a misdemeanor.

This bill would require the department to require each ~~officer~~ *department head or designee* whose duty it is to audit the accounts of a state agency or other state entity to provide a certification under penalty of perjury to the department that the budgeting and accounting information provided reconciles to the year-end finance reports submitted to the Controller's office. By creating a new crime, this bill would impose a ~~state-mandated~~ *state-mandated* local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

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

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

1 SECTION 1. Section 13031 is added to the Government Code,
2 to read:
3 13031. The department shall annually require each ~~officer~~
4 *department head or designee* whose duty it is to audit the accounts
5 of a state agency, department, office, bureau, or other state entity
6 to provide a certification, signed under penalty of perjury, to the
7 department that the budgeting and accounting information provided
8 to the department reconciles to the year-end finance reports
9 submitted to the Controller’s office. *An individual who willfully*
10 *makes and subscribes a certification to an account to which he or*
11 *she knows to be false as to any material matter shall be subject to*
12 *the penalties prescribed for perjury in the Penal Code.*
13 SEC. 2. No reimbursement is required by this act pursuant to
14 Section 6 of Article XIII B of the California Constitution because
15 the only costs that may be incurred by a local agency or school
16 district will be incurred because this act creates a new crime or
17 infraction, eliminates a crime or infraction, or changes the penalty
18 for a crime or infraction, within the meaning of Section 17556 of
19 the Government Code, or changes the definition of a crime within
20 the meaning of Section 6 of Article XIII B of the California
21 Constitution.