

Senate Bill No. 801

Passed the Senate August 26, 2013

Secretary of the Senate

Passed the Assembly August 22, 2013

Chief Clerk of the Assembly

This bill was received by the Governor this _____ day
of _____, 2013, at _____ o'clock ____M.

Private Secretary of the Governor

CHAPTER _____

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

LEGISLATIVE COUNSEL'S DIGEST

SB 801, 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 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 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.

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

SECTION 1. Section 13031 is added to the Government Code, to read:

13031. The department shall annually require each department head or designee whose duty it is to audit the accounts of a state agency, department, office, bureau, or other state entity to provide a certification, signed under penalty of perjury, to the department that the budgeting and accounting information provided to the department reconciles to the year-end finance reports submitted

to the Controller's office. An individual who willfully makes and subscribes a certification to an account to which he or she knows to be false as to any material matter shall be subject to the penalties prescribed for perjury in the Penal Code.

SEC. 2. No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution because the only costs that may be incurred by a local agency or school district will be incurred because this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

Approved _____, 2013

Governor