

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 30-133 of the Code of Virginia, relating to the duties of the Auditor of*  
3 *Public Accounts.*

4 [H 2666]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 30-133 of the Code of Virginia is amended and reenacted as follows:**

8 § 30-133. Duties and powers generally.

9 A. The Auditor of Public Accounts shall audit all the accounts of every state department, officer,  
10 board, commission, institution or other agency handling any state funds. In the performance of such  
11 duties and the exercise of such powers he may employ the services of certified public accountants,  
12 provided the cost thereof shall not exceed such sums as may be available out of the appropriation  
13 provided by law for the conduct of his office.

14 B. The Auditor of Public Accounts shall review the information required in § 2.2-1501 to determine  
15 that state agencies are providing and reporting appropriate information on financial and performance  
16 measures, and the Auditor shall review the accuracy of the management systems used to accumulate and  
17 report the results. The Auditor shall report annually to the General Assembly the results of such audits  
18 and make recommendations, if indicated, for new or revised accountability or performance measures to  
19 be implemented for the agencies audited.

20 C. *The Auditor of Public Accounts shall prepare, by November 1, a summary of the results of all of*  
21 *the audits and other oversight responsibilities performed for the most recently ended fiscal year. The*  
22 *Auditor of Public Accounts shall present this summary to the Senate Finance, House Appropriations and*  
23 *House Finance Committees on the day the Governor presents to the General Assembly the Executive*  
24 *Budget in accordance with §§ 2.2-1508 and 2.2-1509 or at the direction of the respective Chairman of*  
25 *the Senate Finance, House Appropriations or House Finance Committees at one of their committee*  
26 *meetings prior to the meeting above.*

27 D. As part of his normal oversight responsibilities, the Auditor of Public Accounts shall  
28 incorporate into his audit procedures and processes a review process to ensure that the Commonwealth's  
29 payments for qualifying vehicles, as defined in § 58.1-3523, are consistent with the provisions of  
30 §§ 58.1-3525 and 58.1-3526. The Auditor of Public Accounts shall report to the Governor and the  
31 Chairman of the Senate Finance Committee annually any material failure by a locality or the  
32 Commonwealth to comply with the provisions of Chapter 35.1 (§ 58.1-3523 et seq.) of Title 58.1.

33 E. The Auditor of Public Accounts when called upon by the Governor shall examine the accounts  
34 of any institution maintained in whole or in part by the Commonwealth and, upon the direction of the  
35 Comptroller, shall examine the accounts of any officer required to settle his accounts with him; and  
36 upon the direction of any other state officer at the seat of government he shall examine the accounts of  
37 any person required to settle his accounts with such officer.

38 F. Upon the written request of any member of the General Assembly, the Auditor of Public  
39 Accounts shall furnish the requested information and provide technical assistance upon any matter  
40 requested by such member.

41 G. In compliance with the provisions of the federal Single Audit Act Amendments of 1996, Public  
42 Law 104-156, the Joint Legislative Audit and Review Commission may authorize the Auditor of Public  
43 Accounts to audit biennially the accounts pertaining to federal funds received by state departments,  
44 officers, boards, commissions, institutions or other agencies.

ENROLLED

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