

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [S 431]

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 incorporate  
28 into his audit procedures and processes a review process to ensure that the Commonwealth's payments to  
29 counties, cities, and towns under Chapter 35.1 (§ 58.1-3523 et seq.) of Title 58.1 are consistent with the  
30 provisions of § 58.1-3524. 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 of Title 58.1.

33 E. The Auditor of Public Accounts when called upon by the Governor shall examine the accounts of  
34 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 Accounts  
39 shall furnish the requested information and provide technical assistance upon any matter requested by  
40 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.

45 H. 1. The Auditor of Public Accounts shall compile and maintain on its Internet website a searchable  
46 database providing certain state expenditure, revenue, and demographic information as described in this  
47 subsection. In maintaining the database, the Auditor of Public Accounts shall work with and coordinate  
48 his efforts with the Joint Legislative Audit and Review Commission in obtaining, summarizing, and  
49 compiling the information to avoid duplication of efforts. The database shall be updated each year by  
50 October 15 to provide the information required in this subsection for the 10 most recently ended fiscal  
51 years of the Commonwealth.

52 The online database shall be made available to citizens of the Commonwealth to allow public access  
53 to historical revenue collections and appropriations with related demographic information, to the extent  
54 that the information is available and provided to the Auditor of Public Accounts. All state departments,  
55 courts officers, boards, commissions, institutions, or other agencies of the Commonwealth shall furnish  
56 all information requested by the Auditor of Public Accounts and shall cooperate with him to the fullest

57 extent.

58 For purposes of reporting information and implementing the database pursuant to this subsection, the  
 59 Auditor of Public Accounts shall include all appropriated funds and other sources under the control of  
 60 state-supported institutions of higher education, except for the activity of private gifts, including  
 61 endowment funds and unrestricted gifts referenced in § 23-9.2. The exclusion of this activity does not  
 62 affect the public access to these records unless otherwise specifically exempted by law.

63 2. The database shall contain the following for each of the 10 most recently ended fiscal years of the  
 64 Commonwealth:

65 a. Major categories of spending by each secretariat and for major agencies, *to include for each*  
 66 *agency and institution a register of all funds expended, showing vendor name, date of payment, amount,*  
 67 *and a description of the type of expense, including also credit card purchases with the same information*  
 68 *to the extent that the information exists;*

69 b. The number of full-time state employees;

70 c. Total fiscal year revenues from state taxes, fees, and other charges, and total fiscal year revenues  
 71 from state taxes, fees, and other charges computed on a per capita basis and as a percentage of personal  
 72 income in the Commonwealth;

73 d. With regard to state taxes, fees, and other charges computed on a per capita basis and as a  
 74 percentage of personal income, a comparison of such statistics for Virginia with the same statistics for  
 75 other states;

76 e. Total fiscal year revenues from federal sources, including the major categories of spending for  
 77 such revenues;

78 f. Total population and total population by various age groups including, but not limited to,  
 79 school-age population and the population of persons 65 years of age and older;

80 g. Student enrollment in grades K through 12;

81 h. Enrollment in public institutions of higher education of the Commonwealth;

82 i. Enrollment in private institutions of higher education in the Commonwealth;

83 j. The annual prison population;

84 k. Virginia adjusted gross income and Virginia taxable income by various age groups;

85 l. The number of citizens in the Commonwealth receiving food stamps;

86 m. The number of driver's licenses issued;

87 n. The number of registered motor vehicles;

88 o. The number of full-time private sector employees;

89 p. The number of households;

90 q. The number of prepaid tuition contracts outstanding pursuant to Chapter 4.9 (§ 23-38.75 et seq.) of  
 91 Title 23 and the estimated total liability under such contracts;

92 r. Any state audit or report relating to the programs or activities of an agency;

93 s. Information on capital outlay payments including, but not limited to, project title, funding date,  
 94 completion date, appropriations, year-to-date expenditures, and unexpended appropriations;

95 t. Annual bonded indebtedness that shall include, but not be limited to, the amount of the total  
 96 original obligation stated in terms of principal and interest, the term of the obligation, the amounts of  
 97 principal and interest previously paid to reduce the obligation, the balance remaining of the obligation,  
 98 and any refinancing of the obligation; and

99 u. Other data as the Auditor deems appropriate relating to the Commonwealth of Virginia.

100 3. The Auditor of Public Accounts shall incorporate into the database the following additional  
 101 elements as they become available through improved enterprise applications or other systems:

102 a. Commodities including, but not limited to, line item expenditures;

103 b. Virginia Performs data as it directly relates to funding actions or expenditures;

104 c. Descriptive purpose for funding action or expenditure;

105 d. Statute or act of General Assembly authorizing the issuance of bonds; and

106 e. Copies of actual grants and contracts.

107 4. By October 15 of each year, the Auditor shall also produce a paper copy or a computer file  
 108 containing the information described in this subsection and shall distribute the copy or file to  
 109 newspapers of general circulation in the Commonwealth. The distribution shall include the address of the  
 110 Internet website for the searchable database.

111 I. As a part of audits conducted pursuant to subsection A, the Auditor of Public Accounts shall  
 112 review compliance with requirements established pursuant to the provisions of § 2.2-519 and the  
 113 requirements of the Virginia Debt Collection Act (§ 2.2-4800 et seq.).

114 **2. That this act shall be titled the Government Spending Accountability Act.**

115 **3. That the Auditor of Public Accounts shall conduct a review of the searchable databases**  
 116 **providing expenditure, revenue, and demographic information used by other states and**  
 117 **incorporate best practices for ease of use and transparency of state agency expenditures. The**

118 Auditor of Public Accounts shall report to the Governor and the General Assembly no later than  
119 December 1, 2010, regarding the best practices that have been incorporated in the  
120 Commonwealth's searchable database developed pursuant to § 30-133 of the Code of Virginia.  
121 4. That on or before July 1, 2010, the Governor, Secretary of Technology, and Chief Information  
122 Officer shall take all steps necessary to provide the searchable database as referred to in § 30-133  
123 of the Code of Virginia as a hyperlinked icon located on each agency and institution website, and  
124 to the extent possible, this hyperlink will directly access the respective agencies' information.

**ENROLLED**

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