

VIRGINIA ACTS OF ASSEMBLY -- 2005 SESSION

CHAPTER 494

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

[S 934]

Approved March 22, 2005

Be it enacted by the General Assembly of Virginia:

1. That § 30-133 of the Code of Virginia is amended and reenacted as follows:

§ 30-133. Duties and powers generally.

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

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

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

D. (Effective until January 1, 2006) As part of his normal oversight responsibilities, the Auditor of Public Accounts shall incorporate into his audit procedures and processes a review process to ensure that the Commonwealth's payments for qualifying vehicles, as defined in § 58.1-3523, are consistent with the provisions of §§ 58.1-3525 and 58.1-3526. The Auditor of Public Accounts shall report to the Governor and the Chairman of the Senate Finance Committee annually any material failure by a locality or the Commonwealth to comply with the provisions of Chapter 35.1 (§ 58.1-3523 et seq.) of Title 58.1.

D. (Effective January 1, 2006) As part of his normal oversight responsibilities, the Auditor of Public Accounts shall incorporate into his audit procedures and processes a review process to ensure that the Commonwealth's payments to counties, cities, and towns under Chapter 35.1 (§ 58.1-3523 et seq.) of Title 58.1 are consistent with the provisions of § 58.1-3524. The Auditor of Public Accounts shall report to the Governor and the Chairman of the Senate Finance Committee annually any material failure by a locality or the Commonwealth to comply with the provisions of Chapter 35.1 of Title 58.1.

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

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

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

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

The online database shall be made available to citizens of the Commonwealth to allow public access

to historical revenue collections and appropriations with related demographic information, to the extent that the information is available and provided to the Auditor of Public Accounts. All state departments, courts officers, boards, commissions, institutions, or other agencies of the Commonwealth shall furnish all information requested by the Auditor of Public Accounts and shall cooperate with him to the fullest extent.

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

- a. Major categories of spending by each secretariat and for major agencies;
- b. The number of full-time state employees;
- c. Total fiscal year revenues from state taxes, fees, and other charges, and total fiscal year revenues from state taxes, fees, and other charges computed on a per capita basis and as a percentage of personal income in the Commonwealth;
- d. With regard to state taxes, fees, and other charges computed on a per capita basis and as a percentage of personal income, a comparison of such statistics for Virginia with the same statistics for other states;
- e. Total fiscal year revenues from federal sources, including the major categories of spending for such revenues;
- f. Total population and total population by various age groups including, but not limited to, school-age population and the population of persons 65 years of age and older;
- g. Student enrollment in grades K through 12;
- h. Enrollment in public institutions of higher education of the Commonwealth;
- i. Enrollment in private institutions of higher education in the Commonwealth;
- j. The annual prison population;
- k. Virginia adjusted gross income and Virginia taxable income by various age groups;
- l. The number of citizens in the Commonwealth receiving food stamps;
- m. The number of driver's licenses issued;
- n. The number of registered motor vehicles;
- o. The number of full-time private sector employees;
- p. The number of households;
- q. The number of prepaid tuition contracts outstanding pursuant to Chapter 4.9 (§ 23-38.75 et seq.) of Title 23 and the estimated total liability under such contracts; and
- r. Other data as the Auditor deems appropriate relating to the Commonwealth of Virginia.

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

2. That the database and the distribution requirements for the database for 2005 shall be fulfilled by the Auditor of Public Accounts no later than November 1, 2005.

3. That the database shall include all information available at the time of enactment and the Auditor of Public Accounts shall be required to accumulate information for the most recent 10 fiscals as such information becomes available. Notations shall be made in the database concerning any information that is not available or is not provided to the Auditor of Public Accounts.

4. That the Auditor of Public Accounts is hereby authorized to audit the Washington Metropolitan Transit Authority as it pertains to moneys furnished to such Authority by the Commonwealth as directed by the Joint Legislative Audit and Review Commission.