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AB-2628 California State Auditor: internet website. (2023-2024)

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Assembly Bill No. 2628

CHAPTER 837

An act to amend Section 8548.9 of the Government Code and Section 19210 of the Public Contract Code, relating to the California State Auditor, and making an appropriation therefor.

[Approved by Governor September 28, 2024. Filed with Secretary of State September 28, 2024.]

LEGISLATIVE COUNSEL'S DIGEST

AB 2628, Hart. California State Auditor: internet website.

Existing law requires, by January 15th of each year, the State Auditor to report to the Joint Legislative Budget Committee, the Joint Legislative Audit Committee, and the Department of Finance with respect to each recommendation the State Auditor has made based on an audit or investigation that was reported more than one year prior and that has not been fully implemented by the affected agency.

This bill would instead require the State Auditor to maintain a publicly accessible internet website that displays the status of recommendations the State Auditor has made based on an audit or investigation, as specified. The bill would require a state agency to submit an update to the State Auditor, and the State Auditor to post the update to the publicly available internet website on recommendations the State Auditor has determined are not fully implemented, as specified.

Existing law requires the State Auditor to, among other things, identify five judicial branch entities, excluding the Administrative Office of the Courts, for audit every two years, as specified.

This bill instead would require the State Auditor to take that action every three years.

Existing law establishes within the State Treasury the State Audit Fund, which is a continuously appropriated fund for the expenses of the State Auditor.

By expanding the duties of the State Auditor's Office, this bill would create an appropriation.

Vote: 2/3 Appropriation: yes Fiscal Committee: yes Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 8548.9 of the Government Code is amended to read:

8548.9. (a) The State Auditor shall, for a period of time established by the State Auditor, but for no less than three years from the publication of the audit or investigation, maintain a publicly accessible internet website that displays the status of recommendations the State Auditor made in audits and investigations.

(b) The internet website shall clearly identify the state agency audited or investigated, the audit or investigation that contained the recommendation, the text of the recommendation, the date it was issued, and the most recent explanation provided by the agency to the State Auditor on the status of the recommendation, including the expected date of full implementation. The State Auditor may include additional information on the internet website.

(c) A state agency shall submit an update to the State Auditor and the State Auditor shall post the update to the publicly accessible internet website, at an interval and in a manner established by the State Auditor and at least annually for the period of time established pursuant to subdivision (a), on recommendations the State Auditor has determined are not fully implemented. The update shall explain why the audit or investigation recommendation has not been fully implemented and include the expected date of full implementation.

(d) For the purposes of this section, "state agency" means a state agency as defined by Section 11000, the California State University, the Supreme Court, a Court of Appeal, a superior court, and the Administrative Office of the Courts.

SEC. 2. Section 19210 of the Public Contract Code is amended to read:

19210. (a) The California State Auditor shall do all of the following:

(1) On or before March 15, 2014, biennially thereafter, and every three years beginning in calendar year 2025, identify five judicial branch entities, excluding the Administrative Office of the Courts, for audit to assess the implementation of this part by the judicial branch entity based upon risk factors that include, but are not limited to, all of the following:

(A) Significant changes in legal or other requirements that have occurred that impact compliance with this part.

(B) The amount of time since the last audit performed of the identified judicial branch entity to assess its implementation and compliance with this part.

(C) Previous audit results or known deficiencies.

(D) Significant or unusual changes in management or high employee turnover.

(E) The complexity and size of the judicial branch entity.

(F) The level of sophistication and complexity of existing contracting practices and procedures.

(G) The total volume and type of procurement made by the judicial branch entity compared with overall judicial branch procurement.

(H) Substantial changes in total procurements, including, but not limited to, number and allotted amount, from one year to the next.

(2) On or before March 15 of the year in which the judicial branch entities are identified pursuant to paragraph (1), notify the Joint Legislative Budget Committee and the Joint Legislative Audit Committee of the five judicial branch entities identified and the estimated cost to conduct an audit of each judicial branch entity.

(3) On or before July 1 of the year in which the judicial branch entities are identified, commence an audit of each identified judicial branch entity, subject to an appropriation for this audit whereby moneys are allocated in the annual Budget Act to one or more funds that are available for use by judicial branch entities. Upon completion of the final audit report, as identified in paragraph (4), the Administrative Office of the Courts shall reimburse the California State Auditor for the actual costs of the work performed.

(4) Provide the judicial branch entity with a reasonable opportunity to respond to the findings of the audit. An audit report shall not be considered final until this opportunity is provided and any response is included or incorporated into the audit report.

(5) On or before January 15 of the fiscal year for which the appropriation for the audit was made, report the judicial branch entity audit findings, including any response by the judicial branch entity, to the judicial branch entity, the Legislature, the Judicial Council, and the Department of Finance.

(6) Annually provide updates to the Legislature on the status of the judicial branch entity implementation of an audit recommendation.

(b) If, on or before March 15 of the year in which the judicial branch entities are identified pursuant to subdivision (a), the California State Auditor identifies, on the basis of the risk factors described in subdivision (a), judicial branch entities for audit in addition to the five identified pursuant to subdivision (a) and notifies the Joint Legislative Budget Committee and the Joint Legislative Audit Committee of these additional entities, along with the estimated cost of each audit, and an appropriation is made

for this purpose in the same manner as described in paragraph (3) of subdivision (a), the California State Auditor shall then audit the additional judicial branch entities and provide a final audit report as described in paragraphs (4) and (5) of subdivision (a).

(c) On or before July 1, 2015, biennially thereafter, and every three years beginning in calendar year 2025, the California State Auditor shall commence an audit of the Administrative Office of the Courts, to assess the implementation of, and compliance with, this part, subject to an appropriation by the Legislature to the Judicial Council for transfer to the State Audit Fund for this purpose, and provide a final audit report in the manner described in paragraphs (4) and (5) of subdivision (a).

(d) The California State Auditor may follow up on a prior audit finding at any time.

(e) The California State Auditor shall conduct an audit pursuant to this section in accordance with Chapter 6.5 (commencing with Section 8543) of Division 1 of Title 2 of the Government Code. Pursuant to Section 8546.2 of the Government Code, the California State Auditor shall request updates from an audited judicial branch entity regarding its progress in implementing audit recommendations made pursuant to this section. The audited judicial branch entity shall provide these updates at intervals prescribed by the California State Auditor so that the California State Auditor may conduct appropriate followup activities.

(f) Moneys that have been transferred to the State Audit Fund pursuant to this section to audit a specific judicial branch entity, but have not been expended by the California State Auditor at the time the California State Auditor provides its final audit report for that judicial branch entity, shall revert back to the fund from which the moneys were transferred.

(g) A report submitted pursuant to this section shall be submitted in compliance with Section 9795 of the Government Code.

(h) If the California State Auditor is selected as the auditing entity pursuant to subdivision (j) of Section 77206 of the Government Code, then the California State Auditor may combine the results of an audit of a trial court conducted pursuant to that section with an audit of the same trial court conducted pursuant to this section. The California State Auditor may also combine the results of an audit of the Administrative Office of the Courts pursuant to Section 77206 of the Government Code with the results of an audit of the Administrative Office of the Courts pursuant to this section.