

Document: O.C.G.A. § 50-6-32

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**GA - Official Code of Georgia Annotated TITLE 50. STATE GOVERNMENT CHAPTER 6.
DEPARTMENT OF AUDITS AND ACCOUNTS ARTICLE 2. STATE AUDITOR**

§ 50-6-32. Short title; definitions; creation, operation, and maintenance of searchable website; public access to state expenditure information

(a) This Code section shall be known and may be cited as the "Transparency in Government Act."

(b) As used in this Code section, the term:

(1) "Agency" means:

(A) Each department, commission, authority, and agency of state government;

(B) The Board of Regents of the University System of Georgia;

(C) Any regional educational service agency;

(D) The General Assembly, including all legislative offices and agencies; and

(E) Local boards of education.

(2) "Department" means the Department of Audits and Accounts.

(3) "Searchable website" means a single website that allows the public to review and analyze information identified in subsection (c) of this Code section.

(c) (1) The department shall develop and operate a searchable website accessible by the public, at no cost, that provides the following information pertaining to state fiscal year 2008 and each state fiscal year thereafter:

(A) The State of Georgia Comprehensive Annual Financial Report that includes an indexed statement of operations and a statement of financial condition of the state in accordance with governmental generally acceptable accounting principles;

(B) The annual Budgetary Compliance Report for the state that provides, by agency, an indexed report comparing budgeted and actual revenues and expenditures by budgetary units for each organization included in the General Appropriations Act, as amended. Such report shall include, at a minimum, a

statement of the taxes and other revenues remitted to the state treasury and operating revenues

retained by the agency during the immediately preceding fiscal year as well as a statement of total expenditures made by the agency during the immediately preceding fiscal year;

(C) The annual State of Georgia Single Audit Report that provides, by federal grant, an indexed listing of all expenditures of federal funds and also discloses by state organization any audit findings and corrective actions to be taken;

(D) Salaries and expenses of full-time and part-time employees and board members;

(E) A list of consultant expenses and other professional services expenses;

(F) State Budget in Brief, indexed by reporting agency;

(G) All performance audits conducted by the department for the preceding five years; and

(H) An indexed listing of all agencies and end users receiving any federal pass-through moneys and an itemized enumeration of the expenditure of such moneys.

(2) As soon as is practical after the close of each fiscal year, the department shall update the searchable website for such fiscal year to include the information set forth in paragraph (1) of this subsection.

(d) (1) The department shall develop and add to the searchable website a report of certain grant and contract payments made or due to vendors by agencies reporting through the state's general financial accounting and information system and all payments made through economic and incentive programs operated by the Department of Economic Development, the Department of Labor, the Department of Community Affairs, the Department of Agriculture, and the Georgia Lottery Corporation pertaining to state fiscal year 2009 and each state fiscal year thereafter. Such report shall include, at a minimum:

(A) A list of all obligations entered into by the agency during the immediately preceding fiscal year which call for the agency to expend at any time in the aggregate more than \$50,000.00; and

(B) A list of the names of each person, firm, or corporation that has received from the agency during the immediately preceding fiscal year payments in excess of \$20,000.00 in the aggregate, including the amount paid to such person, firm, or corporation during such period.

(2) As soon as is practical after the close of each fiscal year, the department shall update the searchable website for such fiscal year to include the information set forth in this subsection.

(3) Offices of the judicial branch shall provide the information required by agencies under this subsection.

(e) All agencies shall provide to the Department of Audits and Accounts such information as is necessary to accomplish the purposes of this Code section.

(f) Nothing in this Code section shall require the disclosure of information which is considered confidential by state or federal law.

(g) Each local board of education subject to Code Section 48-8-141 shall provide the information required under that Code section to the department for posting on the searchable website.

History

Code 1981, § **50-6-32**, enacted by Ga. L. 2008, p. 522, § 7/SB 300; Ga. L. 2010, p. 906, § 2/HB 1013; Ga. L. 2010, p. 1253, § 1/SB 389.

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