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# VIRGINIA STATE BUDGET

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2016 Session

## Budget Bill - HB30 (Reenrolled)

Bill Order » Legislative Department » Item 2

Auditor of Public Accounts

Item 2	First Year - FY2017	Second Year - FY2018
<b>Legislative Evaluation and Review (78300)</b>	<b>\$12,807,644</b>	<b>\$12,808,050</b>
Financial and Compliance Audits (78301)	\$12,807,644	\$12,808,050
Fund Sources:		
General	\$11,800,799	\$11,801,167
Special	\$1,006,845	\$1,006,883

Authority: Article IV, Section 18, Constitution of Virginia; Title 30, Chapter 14, Code of Virginia.

A. Out of this appropriation shall be paid the annual salary of the Auditor of Public Accounts, \$178,950 from July 1, 2016 to June 24, 2017 and \$178,950 from June 25, 2017 to June 30, 2018.

B. On or before November 1 of each year, the Auditor of Public Accounts shall report to the General Assembly the certified tax revenues collected in the most recently ended fiscal year pursuant to § [2.2-1829](#), Code of Virginia. The Auditor shall, at the same time, provide his report on (i) the 15 percent limitation and the amount that could be paid into the Revenue Stabilization Fund and (ii) any amounts necessary for deposit into the Fund in order to satisfy the mandatory deposit requirement of Article X, Section 8 of the Constitution of Virginia as well as the additional deposit requirement of § [2.2-1829](#), Code of Virginia.

C. The specifications of the Auditor of Public Accounts for the independent certified public accountants auditing localities shall include requirements for any money received by the sheriff. These requirements shall include that the independent certified public accountant must submit a letter to the Auditor of Public Accounts annually providing assurance as to whether the sheriff has maintained a proper system of internal controls and records in accordance with the Code of Virginia. This letter shall be submitted along with the locality's audit report.

D.1. Each locality establishing a utility or enacting a system of service charges to support a local stormwater management program pursuant to § [15.2-2114](#), Code of Virginia, shall provide to the Auditor of Public Accounts by October 1 of each year, in a format specified by the Auditor, a report as to each program funded by these fees and the expected nutrient and sediment reductions for each of these programs. For any specific stormwater outfall generating more than \$200,000 in annual fees, such report shall include identification of specific actions to remediate nutrient and sediment reduction from the specific outfall.

2. The Auditor of Public Accounts shall include in the Specifications for Audits of Counties, Cities, and Towns regulations for all local governments establishing a utility or enacting a system of service charges to support a local stormwater management program pursuant to § [15.2-2114](#), Code of Virginia, a requirement to ensure that each impacted local government is in compliance with the provisions of § [15.2-2114](#) A., Code of Virginia. Any such adjustment to the Specifications for Audits of Counties, Cities, and Towns regulations shall be exempt from the Administrative Process Act and shall be required for all audits completed after July 1, 2014.