



This Bill Analysis reflects the contents of the bill as it was presented in committee.

SENATE BILL 420: Accountability for Taxpayer Investment Board

2015-2016 General Assembly

Committee:	Senate Re-ref to Information Technology. If fav, re-ref to Appropriations/Base Budget	Date:	April 22, 2015
Introduced by:	Sen. Hise	Prepared by:	Susan Sitze Committee Counsel
Analysis of:	PCS to First Edition S420-CSSA-39		

SUMMARY: *The Proposed Committee Substitute (PCS) for Senate Bill 420 would require State agencies and certain non-State entities to develop, implement, and maintain information systems that provide uniform, program-level accountability information regarding the programs operated by those agencies.*

BILL ANALYSIS:

Part I of the PCS would create a new Article 2E in Chapter 143 of the General Statutes entitled "Accountability for Taxpayer Investment Act".

The Article would apply to any State agency in the executive branch of State government and any non-State entity that receives State funds.

A Taxpayer Investment Accountability Board (Board) would be created with the responsibility of designing and establishing a framework to provide to the citizens of North Carolina uniform, program-level accountability information in State government by establishing comprehensive standards, policies, and procedures, including recurring oversight procedures and ensuring the information is available through the main State government website. The Board would be required to publish an annual report by January 1 of each year.

State agencies and non-State entities subject to the requirements of the Article would be required to establish and maintain a system that provides uniform, program-level accountability information that accurately conveys the mission, responsibilities, and activities of the agency or entity. The PCS would provide specific information that must be included in the systems and these systems would be required to comply with the standards and framework created by the Board. Each agency or entity would be required to file an annual report beginning July 1, 2017. Each agency or entity would also be required to comply with audit requirements as verified by the State Auditor.

The PCS would authorize any taxpayer to institute a suit in superior court requesting a judgment that a State agency or non-State entity has failed to comply with this Article and specific performance compelling compliance would be the available remedy.

Part II of the PCS would direct the Program Evaluation Division (PED) of the North Carolina General Assembly to create and maintain the North Carolina Accountability Report, which would inventory the programs covered by the requirements of Part I of the PCS, and would provide a program profile, information on funding, audits, and other reports, as well as an accountability rating based on the degree of compliance with the standards established by the Board. The initial Report would be required to be completed no later than July 1, 2018 with a schedule established for ongoing review and update of the report.

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Part II of the PCS would also require the Governor to include in the Governor's Recommended Budget for the 2019-2020 biennium the accountability rating established by PED for each program and a list of programs by department or agency.

EFFECTIVE DATE: Part II of the PCS, and the portion of Part I creating the Taxpayer Investment Accountability Board would become effective July 1, 2015. The remainder of the act would become effective July 1, 2016, except as otherwise provided.