

## SENATE BILL 99: Appropriations Act of 2018, Sec. 27.1: Office of State Auditor/State Agencies Required to Prepare Financial Statements Prior to Audit

Committee: Date: August 14, 2018
Introduced by: Prepared by: Nicholas Giddings
Analysis of: Sec. 27.1 of S.L. 2018-5
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OVERVIEW: Sec. 27.1 of S.L. 2018-5 requires each State agency or department receiving a financial statement audit by the Office of the State Auditor to prepare a financial statement and supplementary information in the format required by the Auditor and submit those items to the Auditor not later than 60 days after the deadline for the agency's or department's Comprehensive Annual Financial Report submission as established by the State Controller.

This section became effective July 1, 2018.