

1 SB97
2 114934-5
3 By Senator Mitchell
4 RFD: Governmental Affairs
5 First Read: 12-JAN-10
6 PFD: 01/11/2010

1 SB97

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4 ENROLLED, An Act,

5 Relating to various programs for assessments and
6 promotion of agricultural products; to amend Section 2-8-19,
7 Code of Alabama 1975, relating to the cattle industry; Section
8 2-8-59, Code of Alabama 1975, relating to the swine industry;
9 Section 2-8-99, Code of Alabama 1975, relating to the soybean
10 industry; Section 2-8-166, Code of Alabama 1975; relating to
11 eggs and egg products; Section 2-8-207, Code of Alabama 1975,
12 relating to cotton and cotton products; Section 2-8-248, Code
13 of Alabama 1975, relating to the grain industry; Section
14 2-8-288, Code of Alabama 1975, relating to the catfish
15 industry; Section 2-8-323, Code of Alabama 1975, relating to
16 sheep and goats; and Section 2-8-363, relating to the shrimp
17 and seafood industry; to further provide for the time period
18 of audits relating to the programs and for financial
19 statements to be forwarded to the State Board of Agriculture
20 and Industries.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. Sections 2-8-19, 2-8-59, 2-8-99, 2-8-166,
23 2-8-207, 2-8-248, 2-8-288, 2-8-323, and 2-8-363, Code of
24 Alabama 1975, are amended to read as follows:

25 "§2-8-19.

1 "The approved and certified association receiving
2 and disbursing funds as authorized in this article shall,
3 following the close of its fiscal year every two years, cause
4 an audit of its books and accounts for the two-year period to
5 be conducted by a certified public accountant, disclosing
6 receipts, disbursements, expenditures and other information
7 related thereto, and a copy thereof shall be forwarded to the
8 State Board of Agriculture and Industries for inspection and
9 review. The Department of Examiners of Public Accounts may
10 audit, review, and otherwise investigate the receipts and
11 disbursements of the funds in the same manner that those
12 duties are performed for examination and audits of agencies
13 and departments of the state. An examination or audit required
14 by this section and submitted to the State Board of
15 Agriculture and Industries shall be open to public inspection.
16 Within 90 days following the close of a certified
17 association's fiscal year, if it has received any funds from
18 assessments levied and collected pursuant to this article, the
19 association shall forward a copy of a financial statement to
20 the state board showing the amount received and collected and
21 the amount spent for each project and item. The statement
22 shall be available for public inspection.

23 "§2-8-59.

24 "The approved and certified association receiving
25 and disbursing funds as authorized in this article shall,

1 following the close of its fiscal year every two years, cause
2 an audit of its books and accounts for the two-year period to
3 be conducted by a certified public accountant, disclosing
4 receipts, disbursements, expenditures and other information
5 related thereto, and a copy thereof shall be forwarded to the
6 State Board of Agriculture and Industries for inspection and
7 review. The Department of Examiners of Public Accounts may
8 audit, review, and otherwise investigate the receipts and
9 disbursements of the funds in the same manner that those
10 duties are performed for examination and audits of agencies
11 and departments of the state. An examination or audit required
12 by this section and submitted to the State Board of
13 Agriculture and Industries shall be open to public inspection.
14 Within 90 days following the close of a certified
15 association's fiscal year, if it has received any funds from
16 assessments levied and collected pursuant to this article, the
17 association shall forward a copy of a financial statement to
18 the state board showing the amount received and collected and
19 the amount spent for each project and item. The statement
20 shall be available for public inspection.

21 "§2-8-99.

22 "The approved and certified association receiving
23 and disbursing funds as authorized in this article shall,
24 following the close of its fiscal year every two years, cause
25 an audit of its books and accounts for the two-year period to

1 be conducted by a certified public accountant, disclosing
2 receipts, disbursements, expenditures and other information
3 related thereto, and a copy thereof shall be forwarded to the
4 State Board of Agriculture and Industries for inspection and
5 review. The Department of Examiners of Public Accounts may
6 audit, review, and otherwise investigate the receipts and
7 disbursements of the funds in the same manner that those
8 duties are performed for examination and audits of agencies
9 and departments of the state. An examination or audit as
10 required by this section and submitted to the State Board of
11 Agriculture and Industries shall be open to public inspection.
12 Within 90 days following the close of a certified
13 association's fiscal year, if it has received any funds from
14 assessments levied and collected pursuant to this article, the
15 association shall forward a copy of a financial statement to
16 the state board showing the amount received and collected and
17 the amount spent for each project and item. The statement
18 shall be available for public inspection.

19 "§2-8-166.

20 "The approved and certified association receiving
21 and disbursing funds as authorized in this article shall,
22 following the close of its fiscal year every two years, cause
23 an audit of its books and accounts to be conducted by a
24 certified public accountant, disclosing receipts,
25 disbursements, expenditures and other information related

1 thereto, and a copy thereof shall be forwarded to the State
2 Board of Agriculture and Industries for inspection and review.
3 The Department of Examiners of Public Accounts may audit,
4 review, and otherwise investigate the receipts and
5 disbursements of the funds in the same manner that those
6 duties are performed for examination and audits of agencies
7 and departments of the state. An examination or audit as
8 required by this section and submitted to the State Board of
9 Agriculture and Industries shall be open to public inspection.
10 Within 90 days following the close of a certified
11 association's fiscal year, if it has received any funds from
12 assessments levied and collected pursuant to this article, the
13 association shall forward a copy of a financial statement to
14 the state board showing the amount received and collected and
15 the amount spent for each project and item. The statement
16 shall be available for public inspection.

17 "§2-8-207.

18 "The approved and certified commission receiving and
19 disbursing funds as herein authorized shall following the
20 close of their fiscal year every two years, cause an audit of
21 their books and accounts for the two-year period to be
22 conducted by a certified public accountant disclosing
23 receipts, disbursements, expenditures and other information
24 related thereto, and a copy thereof shall be forwarded to the
25 State Board of Agriculture and Industries for inspection and

1 review. The examiner of public accounts of the Department of
2 Examiners of Public Accounts may audit, review, and otherwise
3 investigate the receipts and disbursements of the funds in the
4 same manner that those duties are performed for examination
5 and audits of agencies and departments of the state. An
6 examination or audit as herein required and submitted to the
7 State Board of Agriculture and Industries shall be open to
8 public inspection. Within 90 days following the close of the
9 certified commission's fiscal year, if it has received any
10 funds from assessments levied and collected pursuant to this
11 article, the commission shall forward a copy of a financial
12 statement to the state board showing the amount received and
13 collected and the amount spent for each project and item. The
14 statement shall be available for public inspection.

15 "§2-8-248.

16 "The approved and certified association receiving
17 and disbursing funds as herein authorized shall following the
18 close of their fiscal year every two years, cause an audit of
19 their books and accounts for the two-year period to be
20 conducted by a certified public accountant disclosing
21 receipts, disbursements, expenditures and other information
22 related thereto and a copy thereof shall be forwarded to the
23 State Board of Agriculture and Industries for inspection and
24 review. The Examiner of Public Accounts of the Department of
25 Examiners of Public Accounts may audit, review, and otherwise

1 investigate the receipts and disbursements of funds in the
2 same manner that those duties are performed for examination
3 and audits of agencies and departments of the state. An
4 examination or audit as herein required and submitted to the
5 State Board of Agriculture and Industries shall be open to
6 public inspection. Within 90 days following the close of the
7 certified association's fiscal year, if it has received any
8 funds from assessments levied and collected pursuant to this
9 article, the association shall forward a copy of a financial
10 statement to the state board showing the amount received and
11 collected and the amount spent for each project and item. The
12 statement shall be available for public inspection.

13 "§2-8-288.

14 "The approved and certified association receiving
15 and disbursing funds as authorized in this article shall,
16 following the close of its fiscal year every two years, cause
17 an audit of its books and accounts for the two-year period to
18 be conducted by a certified public accountant, disclosing
19 receipts, disbursements, expenditures and other information
20 related thereto, and a copy thereof shall be forwarded to the
21 State Board of Agriculture and Industries for inspection and
22 review. The Department of Examiners of Public Accounts may
23 audit, review, and otherwise investigate the receipts and
24 disbursements of the funds in the same manner that those
25 duties are performed for examination and audits of agencies

1 and departments of the state. An examination or audit required
2 by this section and submitted to the State Board of
3 Agriculture and Industries shall be open to public inspection.
4 Within 90 days following the close of a certified
5 association's fiscal year, if it has received any funds from
6 assessments levied and collected pursuant to this article, the
7 association shall forward a copy of a financial statement to
8 the state board showing the amount received and collected and
9 the amount spent for each project and item. The statement
10 shall be available for public inspection.

11 "§2-8-323.

12 "A certified association receiving and disbursing
13 funds, following the close of its fiscal year every two years,
14 shall cause an audit of its books and accounts for the
15 two-year period to be conducted by a certified public
16 accountant, disclosing receipts, disbursements, expenditures,
17 and other related information, and a copy of the auditor's
18 report shall be forwarded to the board for inspection and
19 review. The Department of Examiners of Public Accounts may
20 audit, review, and investigate the receipts and disbursements
21 of the funds in the same manner that those duties are
22 performed for examination and audits of agencies and
23 departments of the state. Any examination or audit required by
24 this section shall be open to public inspection. Within 90
25 days following the close of a certified association's fiscal

1 year, if it has received any funds from assessments levied and
2 collected pursuant to this article, the association shall
3 forward a copy of a financial statement to the state board
4 showing the amount received and collected and the amount spent
5 for each project and item. The statement shall be available
6 for public inspection.

7 "§2-8-363.

8 "A certified association receiving and disbursing
9 funds, following the close of its fiscal year every two years,
10 shall cause an audit of its books and accounts for the
11 two-year period to be conducted by a certified public
12 accountant, disclosing receipts, disbursements, expenditures,
13 and other related information, and a copy of the auditor's
14 report shall be forwarded to the board for inspection and
15 review. The Department of Examiners of Public Accounts may
16 audit, review, and investigate the receipts and disbursements
17 of the funds in the same manner that those duties are
18 performed for the examination and audits of agencies and
19 departments of the state. Any examination or audit required by
20 this section shall be open to public inspection. Within 90
21 days following the close of a certified association fiscal
22 year, if it has received any funds from assessments levied and
23 collected pursuant to this article, the association shall
24 forward a copy of a financial statement to the state board
25 showing the amount received and collected and the amount spent

1 for each project and item. The statement shall be available
2 for public inspection."

3 Section 2. This act shall become effective on the
4 first day of the third month following its passage and
5 approval by the Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB97
Senate 11-FEB-10
I hereby certify that the within Act originated in and passed
the Senate, as amended.

McDowell Lee
Secretary

House of Representatives
Passed: 11-MAR-10

By: Senator Mitchell