

1 HB121
2 114934-3
3 By Representative Irons
4 RFD: Agriculture and Forestry
5 First Read: 12-JAN-10
6 PFD: 01/07/2010

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8 SYNOPSIS: Under existing law, various agricultural
9 products are authorized to be promoted through
10 assessments on producers of the products. The
11 programs are conducted by various associations
12 supporting the products. The laws generally provide
13 for annual audits and for the publication of annual
14 financial statements.

15 This bill would provide for the audits of
16 the programs to be conducted every two years and
17 the financial statements to be forwarded to and
18 available from the State Board of Agriculture and
19 Industries.

20
21 A BILL
22 TO BE ENTITLED
23 AN ACT
24

25 Relating to various programs for assessments and
26 promotion of agricultural products; to amend Section 2-8-19,
27 Code of Alabama 1975, relating to the cattle industry; Section

1 2-8-59, Code of Alabama 1975, relating to the swine industry;
2 Section 2-8-99, Code of Alabama 1975, relating to the soybean
3 industry; Section 2-8-166, Code of Alabama 1975; relating to
4 eggs and egg products; Section 2-8-207, Code of Alabama 1975,
5 relating to cotton and cotton products; Section 2-8-248, Code
6 of Alabama 1975, relating to the grain industry; Section
7 2-8-288, Code of Alabama 1975, relating to the catfish
8 industry; Section 2-8-323, Code of Alabama 1975, relating to
9 sheep and goats; and Section 2-8-363, relating to the shrimp
10 and seafood industry; to further provide for the time period
11 of audits relating to the programs and for financial
12 statements to be forwarded to the State Board of Agriculture
13 and Industries.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. Sections 2-8-19, 2-8-59, 2-8-99, 2-8-166,
16 2-8-207, 2-8-248, 2-8-288, 2-8-323, and 2-8-363, Code of
17 Alabama 1975, are amended to read as follows:

18 "§2-8-19.

19 "The approved and certified association receiving
20 and disbursing funds as authorized in this article shall,
21 ~~within 60 days following the end of each calendar year, or~~
22 ~~within a period of 60 days~~ following the close of its fiscal
23 year every two years, cause an audit of its books and accounts
24 for the two-year period to be conducted by a certified public
25 accountant, disclosing receipts, disbursements, expenditures
26 and other information ~~pertinent~~ related thereto, and a copy
27 thereof shall be forwarded to the State Board of Agriculture

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

18 "§2-8-59.

19 "The approved and certified association receiving
20 and disbursing funds as authorized in this article shall,
21 ~~within 60 days following the end of each calendar year, or~~
22 ~~within a period of 60 days~~ following the close of its fiscal
23 year every two years, cause an audit of its books and accounts
24 for the two-year period to be conducted by a certified public
25 accountant, disclosing receipts, disbursements, expenditures
26 and other information ~~pertinent~~ related thereto, and a copy
27 thereof shall be forwarded to the State Board of Agriculture

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

18 "§2-8-99.

19 "The approved and certified association receiving
20 and disbursing funds as authorized in this article shall,
21 ~~within 60 days following the end of each calendar year or~~
22 ~~within a period of 60 days~~ following the close of its fiscal
23 year every two years, cause an audit of its books and accounts
24 for the two-year period to be conducted by a certified public
25 accountant, disclosing receipts, disbursements, expenditures
26 and other information ~~pertinent~~ related thereto, and a copy
27 thereof shall be forwarded to the State Board of Agriculture

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

18 "§2-8-166.

19 "The approved and certified association receiving
20 and disbursing funds as authorized in this article shall,
21 ~~within 60 days following the end of each calendar year or~~
22 ~~within a period of 60 days~~ following the close of its fiscal
23 year every two years, cause an audit of its books and accounts
24 to be conducted by a certified public accountant, disclosing
25 receipts, disbursements, expenditures and other information
26 ~~pertinent~~ related thereto, and a copy thereof shall be
27 forwarded to the State Board of Agriculture and Industries for

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

18 "§2-8-207.

19 "The approved and certified commission receiving and
20 disbursing funds as herein authorized shall ~~within 60 days~~
21 ~~following the end of each calendar year, or within a period of~~
22 ~~60 days~~ following the close of their fiscal year every two
23 years, cause an audit of their books and accounts for the
24 two-year period to be conducted by a certified public
25 accountant disclosing receipts, disbursements, expenditures
26 and other information ~~pertinent~~ related thereto, and a copy
27 thereof shall be forwarded to the State Board of Agriculture

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

19 "§2-8-248.

20 "The approved and certified association receiving
21 and disbursing funds as herein authorized shall ~~within 60 days~~
22 ~~following the end of each calendar year, or within a period of~~
23 ~~60 days~~ following the close of their fiscal year every two
24 years, cause an audit of their books and accounts for the
25 two-year period to be conducted by a certified public
26 accountant disclosing receipts, disbursements, expenditures
27 and other information ~~pertinent~~ related thereto and a copy

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

20 "\$2-8-288.

21 "The approved and certified association receiving
22 and disbursing funds as authorized in this article shall,
23 ~~within 60 days following the end of each calendar year, or~~
24 ~~within a period of 60 days~~ following the close of its fiscal
25 year every two years, cause an audit of its books and accounts
26 for the two-year period to be conducted by a certified public
27 accountant, disclosing receipts, disbursements, expenditures

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

20 "§2-8-323.

21 "A certified association receiving and disbursing
22 funds, ~~within 60 days following the end of each calendar year,~~
23 ~~or within a period of 60 days~~ following the close of its
24 fiscal year every two years, shall cause an audit of its books
25 and accounts for the two-year period to be conducted by a
26 certified public accountant, disclosing receipts,
27 disbursements, expenditures, and other ~~pertinent~~ related

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

17 "§2-8-363.

18 "A certified association receiving and disbursing
19 funds, ~~within 60 days following the end of each calendar year,~~
20 ~~or within a period of 60 days~~ following the close of its
21 fiscal year every two years, shall cause an audit of its books
22 and accounts for the two-year period to be conducted by a
23 certified public accountant, disclosing receipts,
24 disbursements, expenditures, and other ~~pertinent~~ related
25 information, and a copy of the auditor's report shall be
26 forwarded to the board for inspection and review. The
27 Department of Examiners of Public Accounts shall audit,

1 review, and investigate the receipts and disbursements of the
2 funds in the same manner that those duties are performed for
3 the examination and audits of agencies and departments of the
4 state. Any examination or audit required by this section shall
5 be open to public inspection. Within 90 days following the
6 close of a certified association fiscal year, if it has
7 received any funds from assessments levied and collected
8 pursuant to this article, the association shall ~~publish~~
9 forward a copy of a verified financial statement in the
10 ~~publications of the certified association to the state board~~
11 showing the amount received and collected and the ~~amounts~~
12 amount spent for each project and item. The statement shall be
13 available for public inspection."

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