

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

2  
3  
4  
5  
6  
7  
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.