



## DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington St., S.W., Suite 1-156  
Atlanta, Georgia 30334-8400

**Greg S. Griffin**  
STATE AUDITOR  
(404) 656-2174

March 29, 2021

Honorable Chuck Hufstetler  
Chairman, Senate Finance  
121 State Capitol  
Atlanta, Georgia 30334

SUBJECT: Fiscal Note  
House Bill 160 (LC 43 2004S)

Dear Chairman Hufstetler:

This bill would allow the Governor, the Speaker of the House, or the Lieutenant Governor to order the state auditor to conduct a comprehensive audit of the water and sewer projects and cost tax imposed by certain municipalities, if the tax is not included in their annual independent audit. It also changes the definition of municipalities to include those that operate a wastewater system that interconnects to another municipality's system that has an average wastewater flow of less than 85 million gallons per day.

Currently, the bill could apply to no more than two municipalities and may apply to none. As a result, the department can use existing resources to meet the requirements of this bill.

Sincerely,

A handwritten signature in blue ink that reads "Greg S. Griffin".

Greg S. Griffin  
State Auditor

A handwritten signature in black ink that reads "Kelly Farr".

Kelly Farr, Director  
Office of Planning and Budget

GSG/KF/mt