

MAINE STATE LEGISLATURE

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ROS

L.D. 594

Date: 5/30/25

(Filing No. S-199)

MINORITY

STATE AND LOCAL GOVERNMENT

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STATE OF MAINE

SENATE

132ND LEGISLATURE

FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to S.P. 278, L.D. 594, "Resolve, Directing the State Auditor to Audit All State Agencies"

Amend the resolve by incorporating the attached fiscal note.

SUMMARY

This amendment, which is the minority report of the committee, incorporates a fiscal note.

COMMITTEE AMENDMENT



Approved: 05/16/25 **LRL**

132nd MAINE LEGISLATURE

LD 594

LR 1453(02)

Resolve, Directing the State Auditor to Audit All State Agencies

Fiscal Note for Bill as Amended by Committee Amendment "A"(S-199)

Committee: State and Local Government

Fiscal Note Required: Yes

Fiscal Note

Current biennium cost increase - General Fund

Current biennium cost increase - Other Special Revenue Funds

Fiscal Detail and Notes

This bill directs the Office of the State Auditor (OSA) to audit all state agencies and compile a report for each state agency listing the number of current employees; the number of newly hired employees over a period of time; the current and projected budget; the growth of the budget over a period of time; the agency's jurisdiction, roles and responsibilities; the scope of current, completed and incomplete projects over a period of time; and the percentage of the total of the most current state biennial budget the agency's budget represents. The bill requires OSA to submit the report to the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs no later than November 4, 2026.

The fiscal impact is expected to be substantial as the amount of work demanded by the report, containing a compilation of twenty years of historical data accessible by the Legislature through other information sources, exceeds the resources available outside of OSA's primary responsibility for completion of the State's annual financial statement and federal compliance audit. A more precise estimate of the fiscal impact cannot be determined due to the scope of the required audit and subsequent reporting requirements.