

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1303

S.P. 533

In Senate, March 25, 2025

An Act to Amend the Laws Governing Qualifications for the State Auditor

Reference to the Committee on State and Local Government suggested and ordered printed.

A handwritten signature in black ink, appearing to read "D M Grant", is positioned above the printed name of the Secretary of the Senate.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator BALDACCI of Penobscot.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 5 MRSA §241**, as amended by PL 2015, c. 44, §3, is further amended to
3 read:

4 **§241. State Auditor; salary**

5 The State Auditor is the ~~head~~ chief administrator of the Office of the State Auditor.
6 ~~The State Auditor must be a certified public accountant or a college graduate with not less~~
7 ~~than 6 years of experience as a professional accountant or auditor, including not less than~~
8 ~~5 years of auditing experience, of which not less than 4 years must have been in a~~
9 ~~supervisory capacity. The State Auditor must be elected by the Legislature by a joint ballot~~
10 ~~of the Senators and Representatives in convention and holds office for a term of 4 years or~~
11 ~~until a successor is elected and qualified. The State Auditor shall exercise such powers and~~
12 ~~perform such duties as are set forth in this chapter. In ease the event the office of State~~
13 ~~Auditor becomes vacant during a period when the Legislature is not in session, the because~~
14 ~~of death, resignation, removal or other cause, the deputy auditor shall perform the~~
15 ~~administrative and statutory duties of the State Auditor until the appointment of a person~~
16 ~~to fill such vacancy. The appointment of a person to fill such vacancy must be made~~
17 ~~immediately by the President of the Senate or, if that office is vacant, by the Speaker of the~~
18 ~~House, and the person appointed holds that office until such time as the Legislature meets~~
19 ~~in regular or special session; and either confirm confirms the appointment of the person or~~
20 ~~chooses another person to fill the office during the unexpired term.~~

21 A person elected to the office of State Auditor must hold certification related to
22 accounting, auditing or financial analysis or hold a degree in business for finance from an
23 accredited postsecondary educational institution. If a person elected to the office of State
24 Auditor is not qualified as, or has not successfully completed or passed the examination
25 for, a certified public accountant, certified information systems auditor or certified internal
26 auditor at the time of election and fails to become so qualified within 9 months 2 years of
27 being sworn into office, as required by section 242, that person may no longer serve as
28 State Auditor and is ineligible for reelection by the same Legislature and the office of State
29 Auditor is deemed vacant as State Auditor.

30 **Sec. 2. 5 MRSA §242**, as amended by PL 2015, c. 44, §4, is further amended to
31 read:

32 **§242. Organization; deputy**

33 The Office of the State Auditor must be organized in the manner the State Auditor
34 considers best suited to the accomplishment of its functions. The office may have those
35 auditors, assistants and employees as the State Auditor may require, but they are subject to
36 the Civil Service Law.

37 ~~Any person elected to the position of State Auditor or any person permanently~~
38 ~~employed by the Office of the State Auditor as deputy auditor, director of audits or assistant~~
39 ~~director of audits must be currently qualified as or have successfully completed or passed~~
40 ~~the examination for a certified public accountant, certified information systems auditor or~~
41 ~~certified internal auditor. Persons not so qualified may be employed in these audit~~
42 ~~supervisory positions on a temporary basis not to exceed 9 months.~~

In the event of a vacancy in the office of State Auditor because of death, resignation, removal or other cause, the deputy auditor shall perform the duties of the office until a State Auditor has been appointed in conformity with section 241 and has been duly qualified. In the event of absence or disability of the State Auditor, the deputy auditor shall likewise perform the duties of the office during the State Auditor's absence.

SUMMARY

This bill amends the qualifications to be eligible for the office of State Auditor. It rearranges language regarding the circumstances under which the deputy auditor is required to perform the duties of the State Auditor. It removes the statutory qualifications that are required of any person permanently employed as deputy auditor, director of audits or assistant director of audits.