

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30

L.D. 2180

(Filing No. H-510)

STATE OF MAINE
HOUSE OF REPRESENTATIVES
113TH LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1594, L.D. 2180,
Bill, "AN ACT to Require Supervisory Auditors to
Obtain Professional Certification within 3 Years."

Amend the bill in section 1, in the 7th line (page
2, line 5 in L.D.) by inserting after the underlined
words "qualified as" the following: ' , or shall have
successfully completed or passed the examination for, '

Further amend the bill by striking out all of
sections 2 and 3 and inserting in their place the
following:

'Sec. 2. Effective date. This Act shall take
effect on July 1, 1991.

FISCAL NOTE

This bill adds an additional eligibility
requirement for supervisory auditors in the Department
of Audit. This requirement could initiate the
reclassification of these positions. The exact cost
of upgrading these positions cannot be determined
without knowing what the new ranges will be or when
the reclassification will take place for each
position. Three of these positions are already filled
by certified personnel and 4 are unfilled. As
specified in the statement of fact, the \$10,000
maximum potential cost of training existing personnel

COMMITTEE AMENDMENT "A" to H.P. 1594, L.D. 2180

1 to enable them to fulfill the new requirement can be
2 absorbed within existing resources of the Department
3 of Audit.'

4 STATEMENT OF FACT

5 This amendment allows a person to take the
6 examination for a certified public accountant, public
7 accountant or certified internal auditor and, upon
8 successful completion or passage of the examination,
9 to serve as a supervisory auditor in the Department of
10 Audit. It is not necessary for a supervisory auditor
11 to possess the formal educational requirements and
12 professional certification to be employed as a
13 supervisory auditor in the Department of Audit. This
14 amendment also removes the provision for a
15 preferential transfer register which could not
16 satisfactorily address the issue of transferring
17 Department of Audit supervisory auditors to similar
18 positions in other departments as perceived in the
19 original bill. The current supervisory auditors in
20 the Department of Audit will continue to have 3 years
21 in which to pass one of 3 qualifying examinations.

22

5074031688

Reported by the Majority of the Committee on State and Local Government
Reproduced and distributed under the direction of the Clerk of the House
3/22/88 (Filing No. H-510)