

MAINE STATE LEGISLATURE

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(AFTER DEADLINE)
SECOND REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 2180

H.P. 1594 House of Representatives, February 2, 1988
Approved for introduction by a majority of the
Legislative Council pursuant to Joint Rule 27.

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

EDWIN H. PERT, Clerk

Presented by Representative MAYO of Thomaston.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-EIGHT

1 **AN ACT to Require Supervisory Auditors to**
2 **Obtain Professional Certification within 3**
3 **Years.**
4

5 Be it enacted by the People of the State of Maine as
6 follows:

7 Sec. 1. 5 MRSA §242, as amended by PL 1985, c.
8 785, Pt. B, §12, is further amended by adding after

1 the first paragraph a new paragraph to read:

2 Any person permanently employed by the Department
3 of Audit as deputy auditor, director of audits,
4 assistant director of audits or auditor III must be
5 currently qualified as a certified public accountant,
6 public accountant or certified internal auditor.
7 Persons not so qualified may be employed in these
8 audit supervisory positions on a temporary basis not
9 to exceed 9 months.

10 **Sec. 2. Transition provision.** Any audit
11 supervisory employee of the Department of Audit on
12 July 1, 1988, who is unable to comply with the
13 requirement set out in this Act during the 3-year
14 phase-in period may, at the request of the employee,
15 be placed on a preferential transfer register by the
16 Bureau of Human Resources. This preferential transfer
17 register shall be utilized to provide appropriate
18 alternative state employment, if necessary, giving
19 precedence to these audit supervisory employees over
20 other applicants for state employment.

21 **Sec. 3. Effective date.** Section 1 of this Act
22 shall take effect July 1, 1991.

23 **STATEMENT OF FACT**

24 The purpose of this bill is to require those
25 persons with responsibility for supervising and
26 directing auditors I and auditors II within the
27 Department of Audit to be professionally qualified for
28 such tasks. Auditors I and auditors II are not
29 affected by this bill except that their future
30 promotions to auditor III and above within the
31 Department of Audit will be contingent upon successful
32 completion of one or more of the certified public
33 accountant, public accountant or certified internal
34 auditor examinations.

35 The Department of Audit performs independent
36 audits of state departments, agencies, courts,
37 counties and municipalities. These audits are
38 mandated by federal, state and professional

1 requirements to conform with numerous auditing
2 standards. The possession of a certified public
3 accountant, public accountant or certified internal
4 auditor certificate is generally recognized as
5 evidence of auditing knowledge and skill that meets
6 these requirements. Certificate holders are further
7 required to complete annual training and education
8 programs to maintain auditing proficiency on a current
9 basis.

10 Examinations for certified public accountant,
11 public accountant and certified internal auditor
12 certificates are conducted twice a year. A 3-year
13 phase-in period is being provided to enable those
14 persons not currently meeting this requirement to
15 become qualified. In the event that any current
16 employee does not qualify, the Bureau of Human
17 Resources is directed to provide suitable alternative
18 state employment.

19 It is the policy of the Department of Audit to
20 reimburse all employees for the cost of job-related
21 training, including preparation for the certified
22 public accountant, public accountant and certified
23 internal auditor examination. Additionally, paid time
24 off is granted for exams and reimbursement is made for
25 the examination fee. Some employees who have not used
26 this policy in the past may elect to take this
27 training as a result of this bill. The cost would be
28 approximately \$1,000 per employee and would total a
29 maximum of \$10,000 for the 10 supervisory employees
30 not holding certificates. This could be paid over a
31 3-year period and is available within current budgets.

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