

MAINE STATE LEGISLATURE

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Date: 3/27/17

Minority

(Filing No. H-42)

STATE AND LOCAL GOVERNMENT

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
123RD LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT 'A' to H.P. 272, L.D. 342, Bill, "An Act To Contract Out the State Single Audit"

Amend the bill by inserting after section 4 the following:

'Sec. 5. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

State Controller - Office of the 0056

Initiative: Provides funds to contract with an independent auditor to conduct the state single audit of State Government.

Table with 3 columns: GENERAL FUND, 2007-08, 2008-09. Rows include All Other and GENERAL FUND TOTAL.

State Controller - Office of the 0056

Initiative: Allocates anticipated federal revenue from audit charges to contract with an independent auditor to conduct the state single audit of State Government.

Table with 3 columns: OTHER SPECIAL REVENUE FUNDS, 2007-08, 2008-09. Rows include All Other and OTHER SPECIAL REVENUE FUNDS TOTAL.

COMMITTEE AMENDMENT

003

1	ADMINISTRATIVE AND FINANCIAL		
2	SERVICES, DEPARTMENT OF		
3	DEPARTMENT TOTALS	2007-08	2008-09
4			
5	GENERAL FUND	\$0	\$337,500
6	OTHER SPECIAL REVENUE FUNDS	\$0	\$412,500
7			
8	DEPARTMENT TOTAL - ALL FUNDS	\$0	\$750,000
9	AUDIT, DEPARTMENT OF		
10	Audit - Departmental Bureau 0067		
11	Initiative: Deallocates funds associated with the elimination of one Senior Auditor		
12	Manager position, four Audit Manager positions, six Auditor III positions, three Auditor		
13	II positions and three Auditor I positions.		
14	OTHER SPECIAL REVENUE FUNDS	2007-08	2008-09
15	POSITIONS - LEGISLATIVE COUNT	0.000	(17.000)
16	Personal Services	\$0	(\$1,340,500)
17	All Other	\$0	(\$179,220)
18			
19	OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	(\$1,519,720)
20	Audit - Departmental Bureau 0067		
21	Initiative: Provides funding in the All Other line category to support General Fund		
22	activities previously funded by charges to federal programs.		
23	GENERAL FUND	2007-08	2008-09
24	All Other	\$0	\$34,500
25			
26	GENERAL FUND TOTAL	\$0	\$34,500
27	AUDIT, DEPARTMENT OF		
28	DEPARTMENT TOTALS	2007-08	2008-09
29			
30	GENERAL FUND	\$0	\$34,500
31	OTHER SPECIAL REVENUE FUNDS	\$0	(\$1,519,720)
32			
33	DEPARTMENT TOTAL - ALL FUNDS	\$0	(\$1,485,220)

COMMITTEE AMENDMENT

2009

1	SECTION TOTALS	2007-08	2008-09
2			
3	GENERAL FUND	\$0	\$372,000
4	OTHER SPECIAL REVENUE FUNDS	\$0	(\$1,107,220)
5			
6	SECTION TOTAL - ALL FUNDS	\$0	(\$735,220)
7			

8 **SUMMARY**

9 This amendment, which is the minority report, adds an appropriations and allocations

10 section to the bill.

11 **FISCAL NOTE REQUIRED**

12 **(See attached)**



123rd MAINE LEGISLATURE

LD 342

LR 1667(02)

An Act To Contract Out the State Single Audit

Fiscal Note for Bill as Amended by Committee Amendment *A*

Committee: State and Local Government

Fiscal Note Required: Yes

Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
Net Cost (Savings)				
General Fund	\$0	\$372,000	\$372,000	\$372,000
Appropriations/Allocations				
General Fund	\$0	\$372,000	\$372,000	\$372,000
Other Special Revenue Funds	\$0	(\$1,107,220)	(\$1,107,220)	(\$1,107,220)
Revenue				
Other Special Revenue Funds	\$0	(\$1,519,720)	(\$1,519,720)	(\$1,519,720)

Fiscal Detail and Notes

This bill requires the Office of the State Controller within the Department of Administrative and Financial Services to contract with an independent auditor to conduct the state single audit every year beginning in fiscal year 2008-09. The State Controller will annually require a General Fund appropriation of \$337,500 and an Other Special Revenue Funds allocation of \$412,500 (for a total of \$750,000) to contract out for these services. Removing the responsibility for the single audit from the Department of Audit will eliminate 17 audit positions funded by audit charges currently assessed to federal programs, requiring a deallocation of \$1,519,720 to reflect the position losses and the corresponding reduction of federal revenue. The Department of Audit will also require a General Fund appropriation of \$34,500 annually to fund "all other" General Fund costs previously charged to federal programs.

This fiscal note assumes that the responsibilities of the Audit Department that existed in statute before the single audit began will still be required and, therefore, no General Fund deappropriation to the Audit Department is made.