

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 342

H.P. 272

House of Representatives, January 25, 2007

An Act To Contract Out the State Single Audit

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

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative McKANE of Newcastle.
Cosponsored by Senator WESTON of Waldo and
Representatives: CROSTHWAITE of Ellsworth, HANLEY of Gardiner, MILLETT of
Waterford, RICHARDSON of Warren, TARDY of Newport, Senator: DOW of Lincoln.

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

2 **Sec. 1. 5 MRSA §243, sub-§7**, as amended by PL 1999, c. 208, §1, is further
3 amended to read:

4 **7. Reports.** To report its findings, with recommendations, on any review or study to
5 the Legislature; and

6 **Sec. 2. 5 MRSA §243, sub-§8**, as amended by PL 1999, c. 208, §1, is further
7 amended to read:

8 **8. Audit.** To perform audits of all accounts and financial records of any organization,
9 institution or other entity receiving or requesting an appropriation or grant from State
10 Government and to issue reports on such audits at such times as the Legislature or the
11 State Auditor may require; ~~and.~~

12 **Sec. 3. 5 MRSA §243, sub-§9**, as enacted by PL 1999, c. 208, §1, is repealed.

13 **Sec. 4. 5 MRSA §1547-A** is enacted to read:

14 **§1547-A. Independent single audit of State Government**

15 Beginning in January 2008, the State Controller shall contract annually with an
16 independent qualified auditor that is not employed by the Department of Audit or the
17 Department of Administrative and Financial Services to conduct the so-called state single
18 audit, which consists of financial and compliance audits of financial transactions and
19 accounts kept by or for all state agencies subject to the Single Audit Act Amendments of
20 1996, 31 United States Code, Sections 7501 to 7507 (1998). The audit must be
21 conducted in accordance with generally accepted governmental auditing standards.

22 **SUMMARY**

23 This bill requires the State Controller within the Department of Administrative and
24 Financial Services to contract with an independent auditor to conduct the state single
25 audit of State Government every year beginning in 2008. The bill repeals the provision of
26 law that currently gives the responsibility for the state single audit to the Department of
27 Audit.