

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1462

S.P. 510

March 16, 2007

An Act To Clarify the Department of Audit's Municipal Internal Control Observation Program

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

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator WESTON of Waldo.

Cosponsored by Senator: BENOIT of Sagadahoc, Representatives: JOY of Crystal,
THIBODEAU of Winterport.

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

2 **Sec. 1. 30-A MRSA §5822**, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §
3 106 and amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10, is further
4 amended to read:

5 **§5822. Investigation of accounting and auditing system**

6 The State Auditor may inquire into the accounting and auditing system of any
7 municipality or any quasi-municipal corporation not under the jurisdiction of the Public
8 Utilities Commission. The officers of that municipality or quasi-municipal corporation
9 shall furnish information pertaining to the system in the form prescribed by the State
10 Auditor except that, for a municipality that has contracted for and executed an annual
11 post-audit for the most recent fiscal year for which all transactions have been closed out,
12 participation in a Department of Audit observation program, including but not limited to
13 the municipal internal control observation program, is voluntary.

14 **SUMMARY**

15 This bill clarifies that if a municipality has for the most recent fiscal year conducted
16 and executed an annual post-audit, then participation in the Department of Audit's
17 municipal internal control observation program or a similar observation program is
18 voluntary.