

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 295

H.P. 235

House of Representatives, February 2, 2009

### **An Act To Contract Out the State Single Audit**

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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 COURTNEY of York and  
Representatives: COTTA of China, CRAY of Palmyra, GILES of Belfast, JOY of Crystal,  
MILLETT of Waterford, ROBINSON of Raymond, Senators: SHERMAN of Aroostook,  
TRAHAN 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  
5 study to 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  
9 organization, institution or other entity receiving or requesting an appropriation or  
10 grant from State Government and to issue reports on such audits at such times as the  
11 Legislature or the 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12 **Sec. 3. 5 MRSA §243, sub-§9**, as enacted by PL 1999, c. 208, §1, is repealed.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 2010, 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  
18 single audit, which consists of financial and compliance audits of financial  
19 transactions and accounts kept by or for all state agencies subject to the Single Audit  
20 Act Amendments of 1996, 31 United States Code, Sections 7501 to 7507 (2007).  
21 The audit must be conducted in accordance with generally accepted governmental  
auditing standards.

22

**SUMMARY**

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24 This bill requires the State Controller to contract with an independent auditor to  
25 conduct the state single audit of State Government every year beginning in 2010. The  
26 bill repeals the provision of law that currently gives the responsibility for the state  
27 single audit to the Department of Audit.