## MAINE STATE LEGISLATURE

The following document is provided by the

LAW AND LEGISLATIVE DIGITAL LIBRARY

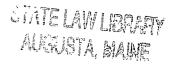
at the Maine State Law and Legislative Reference Library

http://legislature.maine.gov/lawlib



Reproduced from scanned originals with text recognition applied (searchable text may contain some errors and/or omissions)





## 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

Legislative Document

No. 295

H.P. 235

House of Representatives, February 2, 2009

An Act To Contract Out the State Single Audit

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

Millient 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 amended to read:
4 5	7. <b>Reports.</b> To report its findings, with recommendations, on any review or study to the Legislature; and
6	Sec. 2. 5 MRSA §243, sub-§8, as amended by PL 1999, c. 208, §1, is further amended to read:
8 9 10 11	<b>8.</b> Audit. To perform audits of all accounts and financial records of any organization, institution or other entity receiving or requesting an appropriation or grant from State Government and to issue reports on such audits at such times as the 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12	Sec. 3. 5 MRSA §243, sub-§9, as enacted by PL 1999, c. 208, §1, is repealed.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 16 17 18 19 20 21	Beginning in January 2010, the State Controller shall contract annually with an independent qualified auditor that is not employed by the Department of Audit or the Department of Administrative and Financial Services to conduct the so-called state single audit, which consists of financial and compliance audits of financial transactions and accounts kept by or for all state agencies subject to the Single Audit Act Amendments of 1996, 31 United States Code, Sections 7501 to 7507 (2007). The audit must be conducted in accordance with generally accepted governmental auditing standards.
22	SUMMARY
23	BUIVAINA
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 single audit to the Department of Audit.
27	