

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 687

H.P. 516

House of Representatives, February 23, 2011

An Act To Contract Out the State Single Audit

Received by the Clerk of the House on February 18, 2011. Referred to the Committee on State and Local Government pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative McKANE of Newcastle.
Cosponsored by Senator TRAHAN of Lincoln and
Representatives: CASAVANT of Biddeford, CEBRA of Naples, COTTA of China, CUSHING
of Hampden, HARVELL of Farmington, RICHARDSON of Warren, WINSOR of Norway,
Senator: THOMAS of Somerset.

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12 **Sec. 3. 5 MRSA §243, sub-§9**, as enacted by PL 1999, c. 208, §1, is repealed.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 2012, 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 a state single audit,
18 which consists of financial and compliance audits of financial transactions and accounts
19 kept by or for all state agencies subject to the Single Audit Act Amendments of 1996, 31
20 United States Code, Sections 7501 to 7507 (2007). The audit must be conducted in
21 accordance with generally accepted governmental auditing standards.

22 **SUMMARY**

23 This bill requires the State Controller to contract with an independent auditor to
24 conduct the so-called state single audit of State Government every year beginning in
25 2012. The bill repeals the provision of law that currently gives the responsibility for the
26 state single audit to the Department of Audit.