

# MAINE STATE LEGISLATURE

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L.D. 2009

Date: 3/26/20

(Filing No. S-590)

**STATE AND LOCAL GOVERNMENT**

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE**

**SENATE**

**132ND LEGISLATURE**

**SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 828, L.D. 2009, "An Act to Allow a Political Subdivision to Enter into Federal Bankruptcy Proceedings"

Amend the bill by striking out the title and substituting the following:

**'An Act to Clarify the Requirements of a County Audit'**

Amend the bill by striking out all of the emergency preamble.

Amend the bill by striking out everything after the enacting clause and inserting the following:

**'Sec. 1. 30-A MRSA §951, sub-§1, as amended by PL 2003, c. 178, §2 and PL 2013, c. 16, §10, is further amended to read:**

**1. Annual audit.** Every county shall have an audit made of its accounts annually covering the last complete fiscal year by the Office of the State Auditor or by a certified public accountant selected by the county commissioners. The audit must be performed in accordance with generally accepted auditing standards and procedures pertaining to governmental accounting. The auditor shall produce an audit report that includes the items required in section 952-A. When an audit is conducted by a certified public accountant, the audit, upon completion, must be forwarded to the Office of the State Auditor within 12 months of the date of the close of the fiscal year. The Office of the State Auditor shall review the audit for completeness. The audit, including the management letter, is a public document and must be posted on the Office of the State Auditor's publicly accessible website no later than 30 days after receipt.

The State Auditor is authorized to grant an exception to the requirement for a county to forward a completed annual audit to the Office of the State Auditor within 12 months of the date of the close of the fiscal year under extenuating circumstances as determined by the State Auditor. The Office of the State Auditor shall make public any requests for an exception along with the State Auditor's decision within 60 days of the receipt of a request for an exception.'

**COMMITTEE AMENDMENT**

ROS

COMMITTEE AMENDMENT "A" to S.P. 828, L.D. 2009 (S-590)

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Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment replaces the bill and changes the title. The amendment requires that when an audit is conducted by a certified public accountant, the audit, upon completion, must be forwarded to the Office of the State Auditor within 12 months of the date of the close of the fiscal year. The Office of the State Auditor must review the audit for completeness. The audit, including the management letter, is a public document and must be posted on the Office of the State Auditor's publicly accessible website no later than 30 days after receipt. The amendment authorizes the State Auditor to grant an exception to the requirement for a county to forward a completed annual audit to the Office of the State Auditor within 12 months of the date of the close of the fiscal year under extenuating circumstances as determined by the State Auditor. The Office of the State Auditor must make public any requests for an exception along with the State Auditor's decision within 60 days of the receipt of a request for an exception.

**FISCAL NOTE REQUIRED**

(See attached)

**COMMITTEE AMENDMENT**



# 132nd MAINE LEGISLATURE

LD 2009

LR 2731(02)

**An Act to Allow a Political Subdivision to Enter into Federal Bankruptcy Proceedings**

**Fiscal Note for Bill as Amended by Committee Amendment "A"(S-590)**

**Committee: State and Local Government**

**Fiscal Note Required: Yes**

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## Fiscal Note

Minor cost increase - General Fund

### Fiscal Detail and Notes

Any additional costs to the Office of the State Auditor to implement the provisions of this bill are expected to be minor and can be absorbed within existing budgeted resources.