

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 electronic originals
(may include minor formatting differences from printed original)

LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTIETH LEGISLATURE

FIRST SPECIAL SESSION
November 13, 2002 to November 14, 2002

ONE HUNDRED AND TWENTY-FIRST LEGISLATURE

FIRST REGULAR SESSION
December 4, 2002 to June 14, 2003

THE GENERAL EFFECTIVE DATE FOR
FIRST SPECIAL SESSION
NON-EMERGENCY LAWS IS
FEBRUARY 13, 2003

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 13, 2003

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Penmor Lithographers
Lewiston, Maine
2003

this section are routine technical rules as defined in the Maine Revised Statutes, Title 5, chapter 375, subchapter 2-A.

See title page for effective date.

CHAPTER 450

H.P. 1048 - L.D. 1429

An Act To Authorize the Department of Audit To Perform Other Audits and Reviews

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

Sec. 1. 5 MRSA §243, sub-§2, as amended by PL 1999, c. 208, §1, is further amended to read:

2. Counties. To perform annual audits of all accounts and other financial records of the several counties or any departments or agencies thereof, the expenses of such audits to be paid by the counties. ~~Reports of such audits must accompany the county estimates submitted to the Legislature as provided by Title 30-A, chapter 3, subchapter I, and must be published in the county reports next following the completion of such audits;~~

Sec. 2. 5 MRSA §243-A, as enacted by PL 2001, c. 104, §1, is amended to read:

§243-A. Random audits and reviews

In addition to the powers and duties specified in section 243, the Department of Audit shall conduct random audits and reviews of state programs to sample the accuracy of the financial records of those departments and agencies that administer or oversee the programs and report to the joint standing committees of the Legislature having jurisdiction over state and local government matters and appropriations and financial affairs no later than January 15, 2002 and no later than January 15th of each year thereafter on the random auditing and review of state programs. The report must include at a minimum the number of random audits and reviews conducted, the programs audited and reviewed and an assessment of findings and resulting recommendations ~~resulting from the additional audits.~~

This section is repealed January 30, 2006.

Sec. 3. 5 MRSA §243-B is enacted to read:

§243-B. Report regarding discrepancies

In addition to the report required pursuant to section 243-A, if in the course of any audit of a state department or agency the Department of Audit finds

significant discrepancies in the financial records of that state department or agency, the State Auditor shall report, in person, to the joint standing committee of the Legislature that has jurisdiction over that state department or agency within 60 days of the audit findings and the joint standing committees of the Legislature having jurisdiction over appropriations and financial affairs and state and local government matters. If the Legislature is not in session during that 60 days, the State Auditor may report in writing to those committees.

Sec. 4. 5 MRSA §244, as amended by PL 1999, c. 208, §2, is further amended to read:

§244. Records and reports; findings of improper practices

The State Auditor ~~keeps no accounts in the Department of Audit~~ may not perform the accounting functions for the State, but shall audit the accounts, books, records and other evidences of financial transactions kept in the Department of Financial and Administrative Services or in the other departments and agencies of State Government. The State Auditor shall prepare and publish a report for each fiscal year, setting forth the essential facts of such audits in summary form, within the following fiscal year after the books of the State Controller have been officially closed. If the State Auditor finds in the course of an audit evidences of ~~material weaknesses, reportable conditions, improper transactions, or of incompetence~~ unacceptable practices in keeping accounts or handling funds or of any other improper practice of financial administration, the State Auditor shall report the same to the Governor and the Legislature immediately. After reporting evidence of material weaknesses or reportable conditions, the State Auditor shall provide for subsequent review to ensure that those conditions are addressed in a timely manner and report to the Governor and the Legislature to confirm the status of the correction of those conditions. If the State Auditor finds evidences of illegal transactions, the State Auditor shall immediately report those transactions both to the Governor and to the Attorney General. All such evidences must be included in the annual reports of the State Auditor and the State Auditor may, at the State Auditor's discretion, make them public at any time during the fiscal year.

By September 15th of each year, the State Auditor shall schedule a meeting with each joint standing committee of the Legislature having jurisdiction over those departments or agencies in the audit of which the State Auditor has identified findings and the joint standing committees of the Legislature having jurisdiction over appropriations and financial affairs and state and local government matters. The State Auditor shall present an assessment of findings and recommendations of the most recently

completed audit performed pursuant to this section, including, but not restricted to, questioned costs and material weaknesses of state programs. The State Auditor shall notify affected state agencies and applicable state central service agency officials, such as, without limitation, the State Controller, State Budget Officer, State Purchasing Agent and Chief Information Officer, of the meeting time and place.

See title page for effective date.

CHAPTER 451

H.P. 1190 - L.D. 1614

An Act To Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2003, June 30, 2004 and June 30, 2005

Mandate preamble. This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the 90-day period may not terminate until after the beginning of the next fiscal year; and

Whereas, certain obligations and expenses incident to the operation of state departments and institutions will become due and payable immediately; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

PART A

Sec. A-1. Supplemental appropriations and allocations. There are appropriated and allocated from various funds for the fiscal years ending June 30, 2004 and June 30, 2005, to the departments listed, the following sums.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Accident – Sickness – Health Insurance 0455

Initiative: Provides for the transfer in of one Management Analyst II position from the Bureau of Alcoholic Beverages.

ACCIDENT, SICKNESS AND HEALTH INSURANCE INTERNAL SERVICE FUND		
	2003-04	2004-05
Positions - Legislative Count	(1,000)	(1,000)
Personal Services	\$61,462	\$64,797
<hr/>		
ACCIDENT, SICKNESS AND HEALTH INSURANCE INTERNAL SERVICE FUND TOTAL	61,462	64,797

Alcoholic Beverages - General Operation 0015

Initiative: Transfers one Management Analyst II position to the Accident, Sickness and Health Insurance Internal Service Fund account. This position is no longer required due to the closure of liquor stores.

ALCOHOLIC BEVERAGE FUND		
	2003-04	2004-05
Positions - Legislative Count	(-1,000)	(-1,000)
Personal Services	(61,462)	(64,797)
<hr/>		
ALCOHOLIC BEVERAGE FUND TOTAL	(61,462)	(64,797)

Revenue Services - Bureau of 0002

Initiative: Provides for the deappropriation of funds to help offset the budget shortfall.

GENERAL FUND		
	2003-04	2004-05
All Other	(7,000)	(7,200)
<hr/>		
GENERAL FUND TOTAL	(7,000)	(7,200)

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF DEPARTMENT TOTALS

	2003-04	2004-05
GENERAL FUND	(7,000)	(7,200)
ACCIDENT, SICKNESS AND HEALTH INSURANCE INTERNAL SERVICE FUND	61,462	64,797
ALCOHOLIC BEVERAGE FUND	(61,462)	(64,797)
<hr/>		
DEPARTMENTAL TOTAL - ALL FUNDS	(7,000)	(7,200)