

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Contract Out the State Single Audit

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

Sec. 1. 5 MRSA §243, sub-§7, as amended by PL 1999, c. 208, §1, is further amended to read:

7. Reports. To report its findings, with recommendations, on any review or study to the Legislature; and

Sec. 2. 5 MRSA §243, sub-§8, as amended by PL 1999, c. 208, §1, is further amended to read:

8. 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

Sec. 3. 5 MRSA §243, sub-§9, as enacted by PL 1999, c. 208, §1, is repealed.

Sec. 4. 5 MRSA §1547-A is enacted to read:

§ 1547-A. Independent single audit of State Government

Beginning in January 2008, 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 (1998). The audit must be conducted in accordance with generally accepted governmental auditing standards.

SUMMARY

This bill requires the State Controller within the Department of Administrative and Financial Services to contract with an independent auditor to conduct the state single audit of State Government every year beginning in 2008. The bill repeals the provision of law that currently gives the responsibility for the state single audit to the Department of Audit.