



# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 399

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H.P. 274

House of Representatives, February 12, 2013

### An Act To Change the Name of the Department of Audit

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

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative GRAHAM of North Yarmouth.  
Cosponsored by Senator LACHOWICZ of Kennebec and  
Representatives: CHENETTE of Saco, COTTA of China, MacDONALD of Old Orchard  
Beach, NADEAU of Fort Kent, NADEAU of Winslow, PEASE of Morrill.

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

2 **Sec. 1. 5 MRSA §241, first ¶**, as amended by PL 1973, c. 792, §1, is further  
3 amended to read:

4 The State Auditor ~~shall be~~ is the head of the ~~Department of Audit, as heretofore~~  
5 ~~established~~ Office of the State Auditor. ~~He shall~~ The State Auditor must be a certified  
6 public accountant or a college graduate with not less than 6 years of experience as a  
7 professional accountant or auditor, including not less than 5 years of auditing experience,  
8 of which not less than 4 years ~~shall~~ must have been in a supervisory capacity. ~~He shall~~  
9 The State Auditor must be elected by the Legislature by a joint ballot of the Senators and  
10 Representatives in convention and ~~shall hold~~ holds office for a term of 4 years or until ~~his~~  
11 a successor is elected and qualified. ~~He~~ The State Auditor shall exercise such powers and  
12 perform such duties as are set forth in this chapter. In case the office of State Auditor  
13 ~~shall become~~ becomes vacant during a period when the Legislature is not in session, the  
14 appointment of a person to fill such vacancy ~~shall~~ must be made immediately by the  
15 President of the Senate or if that office ~~be is~~ vacant, by the Speaker of the House, ~~said~~ and  
16 the person to hold appointed holds that office until such time as the Legislature ~~shall meet~~  
17 meets in regular or special session, and either confirm the appointment of ~~said~~ the person  
18 or ~~choose~~ chooses another person to fill the office during the unexpired term.

19 **Sec. 2. 5 MRSA §242**, as amended by PL 1987, c. 802, §§1 and 2, is further  
20 amended to read:

21 **§242. Organization; deputy**

22 The ~~Department of Audit~~ Office of the State Auditor must be organized in the  
23 manner the State Auditor ~~may deem~~ considers best suited to the accomplishment of its  
24 functions. ~~It shall~~ The office may have ~~such~~ those auditors, assistants and employees as  
25 the State Auditor may require, but they ~~shall be~~ are subject to the Civil Service Law.

26 Any person elected to the position of State Auditor or any person permanently  
27 employed by the ~~Department of Audit~~ Office of the State Auditor as deputy auditor,  
28 director of audits or assistant director of audits must be currently qualified as or have  
29 successfully completed or passed the examination for a certified public accountant, public  
30 accountant or certified internal auditor. Persons not so qualified may be employed in  
31 these audit supervisory positions on a temporary basis not to exceed 9 months.

32 In the event of a vacancy in the office of State Auditor because of death, resignation,  
33 removal or other cause, the deputy auditor shall perform the duties of the office until a  
34 State Auditor has been appointed in conformity with section 241; and has been duly  
35 qualified. In the event of absence or disability of the State Auditor, the deputy auditor  
36 shall likewise perform the duties of the office during ~~his~~ the State Auditor's absence.

37 **Sec. 3. 5 MRSA §243, first ¶**, as amended by PL 1999, c. 208, §1, is further  
38 amended to read:

39 The ~~Department of Audit~~ Office of the State Auditor has authority:

1           **Sec. 4. 5 MRSA §243, sub-§3**, as amended by PL 1999, c. 208, §1, is further  
2 amended to read:

3           **3. Municipalities.** To perform audits for cities, towns and villages as required by  
4 Title 30-A, sections 5821 to 5823. The rate charged by the ~~department office~~ to perform  
5 audits must include the proportional amount of the State Auditor's duties and be used to  
6 offset the General Fund costs of the State Auditor;

7           **Sec. 5. 5 MRSA §243-B**, as corrected by RR 2011, c. 1, §3, is amended to read:

8           **§243-B. Report regarding discrepancies**

9           If in the course of any audit of a state department or agency the ~~Department of Audit~~  
10 Office of the State Auditor finds significant discrepancies in the financial records of that  
11 state department or agency, the State Auditor shall report, in person, to the joint standing  
12 committee of the Legislature that has jurisdiction over that state department or agency  
13 within 60 days of the audit findings and the joint standing committees of the Legislature  
14 having jurisdiction over appropriations and financial affairs and state and local  
15 government matters. If the Legislature is not in session during that 60 days, the State  
16 Auditor may report in writing to those committees.

17           **Sec. 6. 5 MRSA §244-C, sub-§1, ¶B**, as enacted by PL 1997, c. 703, §1, is  
18 amended to read:

19           B. "Auditor" means the State Auditor or an agent of the State Auditor who is an  
20 employee of the ~~Department of Audit~~ Office of the State Auditor.

21           **Sec. 7. 5 MRSA §244-C, sub-§3, ¶D**, as enacted by PL 1997, c. 703, §1, is  
22 amended to read:

23           D. Other auditors in their work reviewing the ~~Department of Audit~~ Office of the  
24 State Auditor.

25           **Sec. 8. 5 MRSA §246, sub-§1**, as amended by PL 1985, c. 785, Pt. B, §13, is  
26 further amended to read:

27           **1. Position created.** There is created within the ~~Department of Audit~~ Office of the  
28 State Auditor the position of fiscal administrator of the unorganized territory. The fiscal  
29 administrator ~~shall~~ must be a person qualified by education or experience in the  
30 administration of budgets. The position ~~shall be~~ is subject to the Civil Service Law.

31           **Sec. 9. Maine Revised Statutes headnote amended; revision clause.** In the  
32 Maine Revised Statutes, Title 5, chapter 11, in the chapter headnote, the words  
33 "department of audit" are amended to read "office of the state auditor" and the Revisor of  
34 Statutes shall implement this revision when updating, publishing or republishing the  
35 statutes.

36           **Sec. 10. Maine Revised Statutes amended; revision clause.** Wherever in the  
37 Maine Revised Statutes the words "Department of Audit" appear or reference is made to  
38 that department, they are amended to read or mean, "Office of the State Auditor," and the

1 Revisor of Statutes shall implement this revision when updating, publishing or  
2 republishing the statutes.

3

### **SUMMARY**

4 This bill changes the name of the Department of Audit to the Office of the State  
5 Auditor.