



General Assembly

February Session, 2004

**Amendment**

LCO No. 4465

**\*SB0047504465SRO\***

Offered by:

SEN. GENUARIO, 25<sup>th</sup> Dist.  
SEN. DELUCA, 32<sup>nd</sup> Dist.  
SEN. ANISKOVICH, 12<sup>th</sup> Dist.  
SEN. CAPPIELLO, 24<sup>th</sup> Dist.  
SEN. COOK, 18<sup>th</sup> Dist.  
SEN. FASANO, 34<sup>th</sup> Dist.  
SEN. FREEDMAN, 26<sup>th</sup> Dist.  
SEN. GUGLIELMO, 35<sup>th</sup> Dist.

SEN. GUNTHER, 21<sup>st</sup> Dist.  
SEN. HERLIHY, 8<sup>th</sup> Dist.  
SEN. KISSEL, 7<sup>th</sup> Dist.  
SEN. MCKINNEY, 28<sup>th</sup> Dist.  
SEN. NICKERSON, 36<sup>th</sup> Dist.  
SEN. RORABACK, 30<sup>th</sup> Dist.  
SEN. SMITH, 14<sup>th</sup> Dist.

To: Subst. Senate Bill No. 475

File No. 593

Cal. No. 417

**"AN ACT CONCERNING PAYMENTS IN LIEU OF TAXES WITH RESPECT TO CERTAIN STATE-OWNED HEALTHCARE FACILITIES."**

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. Section 2-90 of the general statutes, as amended by  
4 section 232 of public act 03-6 of the June 30 special session, is repealed  
5 and the following is substituted in lieu thereof (*Effective July 1, 2004*):

6 (a) The Auditors of Public Accounts shall organize the work of their  
7 office in such manner as they deem most economical and efficient and  
8 shall determine the scope and frequency of any audit they conduct.

9 (b) Said auditors, with the Comptroller, shall, at least annually and  
10 as frequently as they deem necessary, audit the books and accounts of  
11 the Treasurer, including, but not limited to, trust funds, as defined in  
12 section 3-13c, and certify the results to the Governor. The auditors  
13 shall, at least annually and as frequently as they deem necessary, audit  
14 the books and accounts of the Comptroller and certify the results to the  
15 Governor. They shall examine and prepare certificates of audit with  
16 respect to the financial statements contained in the annual reports of  
17 the Treasurer and Comptroller, which certificates shall be made part of  
18 such annual reports. In carrying out their responsibilities under this  
19 section, said auditors may retain independent auditors to assist them.

20 (c) Said auditors shall audit, on a biennial basis if deemed most  
21 economical and efficient, or as frequently as they deem necessary, the  
22 books and accounts of: [each officer; department;] (1) Each officer,  
23 department, commission, including the Connecticut Commission on  
24 Arts, Tourism, Culture, History and Film, [;] board and court of the  
25 state government; (2) all institutions supported by the state; [and] (3)  
26 all public and quasi-public bodies, politic and corporate, created by  
27 public or special act of the General Assembly and not required to be  
28 audited or subject to reporting requirements [,] under the provisions of  
29 chapter 111; and (4) any municipality that receives state funding in an  
30 amount greater than thirty per cent of its annual operating budget.  
31 Each such audit may include an examination of performance in order  
32 to determine effectiveness in achieving expressed legislative purposes.  
33 Each such audit of a municipality shall include any recommendations  
34 for programmatic and management efficiencies and financial  
35 improvements. The auditors shall report their findings and  
36 recommendations to the Governor, the State Comptroller, the joint  
37 standing committee of the General Assembly having cognizance of  
38 matters relating to appropriations and the budgets of state agencies,  
39 and the Legislative Program Review and Investigations Committee.

40 (d) The Auditors of Public Accounts may enter into such contractual  
41 agreements as may be necessary for the discharge of their duties. Any  
42 audit or report which is prepared by a person, firm or corporation

43 pursuant to any contract with the Auditors of Public Accounts shall  
44 bear the signature of the person primarily responsible for the  
45 preparation of such audit or report. As used in this subsection, the  
46 term "person" means a natural person.

47 (e) If the Auditors of Public Accounts discover, or if it should come  
48 to their knowledge, that any unauthorized, illegal, irregular or unsafe  
49 handling or expenditure of state funds or any breakdown in the  
50 safekeeping of any resources of the state has occurred or is  
51 contemplated, they shall forthwith present the facts to the Governor,  
52 the State Comptroller, the clerk of each house of the General Assembly,  
53 the Legislative Program Review and Investigations Committee and the  
54 Attorney General. Any Auditor of Public Accounts neglecting to make  
55 such a report, or any agent of the auditors neglecting to report to the  
56 Auditors of Public Accounts any such matter discovered by [him] such  
57 agent or coming to [his] the knowledge of such agent shall be fined not  
58 more than one hundred dollars or imprisoned not more than six  
59 months or both.

60 (f) All reports issued or made pursuant to this section shall be  
61 retained in the offices of the Auditors of Public Accounts for a period  
62 of not less than five years. The auditors shall file one copy of each such  
63 report with the State Librarian.

64 (g) Each state agency shall keep its accounts in such form and by  
65 such methods as to exhibit the facts required by said auditors and, the  
66 provisions of any other general statute notwithstanding, shall make all  
67 records and accounts available to them or their agents, upon demand.

68 (h) Where there are statutory requirements of confidentiality with  
69 regard to such records and accounts or examinations of  
70 nongovernmental entities which are maintained by a state agency,  
71 such requirements of confidentiality and the penalties for the violation  
72 thereof shall apply to the auditors and to their authorized  
73 representatives in the same manner and to the same extent as such  
74 requirements of confidentiality and penalties apply to such state

75 agency. In addition, the portion of any audit or report prepared by the  
76 Auditors of Public Accounts that concerns the internal control  
77 structure of a state information system shall not be subject to  
78 disclosure under the Freedom of Information Act, as defined in section  
79 1-200."

This act shall take effect as follows:	
Section 1	<i>July 1, 2004</i>