



General Assembly

January Session, 2005

Amendment

LCO No. 6450

SB0111106450SRO

Offered by:
SEN. FASANO, 34th Dist.

To: Subst. Senate Bill No. 1111 File No. 240 Cal. No. 228

**"AN ACT CONCERNING LABOR PROVISIONS OF SPECIAL ACT
01-1."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 2-90 of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective July 1, 2005*):

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

8 (b) Said auditors, with the Comptroller, shall, at least annually and
9 as frequently as they deem necessary, audit the books and accounts of
10 the Treasurer, including, but not limited to, trust funds, as defined in
11 section 3-13c, and certify the results to the Governor. The auditors
12 shall, at least annually and as frequently as they deem necessary, audit
13 the books and accounts of the Comptroller and certify the results to the
14 Governor. They shall examine and prepare certificates of audit with

15 respect to the financial statements contained in the annual reports of
16 the Treasurer and Comptroller, which certificates shall be made part of
17 such annual reports. In carrying out their responsibilities under this
18 section, said auditors may retain independent auditors to assist them.

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

38 (d) The Auditors of Public Accounts may enter into such contractual
39 agreements as may be necessary for the discharge of their duties. Any
40 audit or report which is prepared by a person, firm or corporation
41 pursuant to any contract with the Auditors of Public Accounts shall
42 bear the signature of the person primarily responsible for the
43 preparation of such audit or report. As used in this subsection, the
44 term "person" means a natural person.

45 (e) If the Auditors of Public Accounts discover, or if it should come
46 to their knowledge, that any unauthorized, illegal, irregular or unsafe
47 handling or expenditure of state funds or any breakdown in the

48 safekeeping of any resources of the state has occurred or is
49 contemplated, they shall forthwith present the facts to the Governor,
50 the State Comptroller, the clerk of each house of the General Assembly,
51 the Legislative Program Review and Investigations Committee and the
52 Attorney General. Any Auditor of Public Accounts neglecting to make
53 such a report, or any agent of the auditors neglecting to report to the
54 Auditors of Public Accounts any such matter discovered by [him] such
55 agent or coming to his or her knowledge shall be fined not more than
56 one hundred dollars or imprisoned not more than six months or both.

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

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

65 (h) Where there are statutory requirements of confidentiality with
66 regard to such records and accounts or examinations of
67 nongovernmental entities which are maintained by a state agency,
68 such requirements of confidentiality and the penalties for the violation
69 thereof shall apply to the auditors and to their authorized
70 representatives in the same manner and to the same extent as such
71 requirements of confidentiality and penalties apply to such state
72 agency. In addition, the portion of any audit or report prepared by the
73 Auditors of Public Accounts that concerns the internal control
74 structure of a state information system shall not be subject to
75 disclosure under the Freedom of Information Act, as defined in section
76 1-200."