



General Assembly

January Session, 2009

Committee Bill No. 609

LCO No. 4611

04611SB00609GAE

Referred to Committee on Government Administration and Elections

Introduced by:
(GAE)

AN ACT CONCERNING THE AUDITING OF STATE AGENCIES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 2-90 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2009*):

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

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

16 section, said auditors may retain independent auditors to assist them.

17 (c) Said auditors shall audit, on a biennial basis if deemed most
18 economical and efficient, or as frequently as they deem necessary, the
19 books and accounts of each officer, department, commission, board
20 and court of the state government, all institutions supported by the
21 state and all public and quasi-public bodies, politic and corporate,
22 created by public or special act of the General Assembly and not
23 required to be audited or subject to reporting requirements, under the
24 provisions of chapter 111. Each such audit may include an examination
25 of performance in order to determine effectiveness in achieving
26 expressed legislative purposes. The auditors shall report their findings
27 and recommendations to the Governor, the State Comptroller, the joint
28 standing [committee] committees of the General Assembly having
29 cognizance of matters relating to government administration and
30 appropriations and the budgets of state agencies, and the Legislative
31 Program Review and Investigations Committee.

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

39 (e) If the Auditors of Public Accounts discover, or if it should come
40 to their knowledge, that any unauthorized, illegal, irregular or unsafe
41 handling or expenditure of state funds or any breakdown in the
42 safekeeping of any resources of the state has occurred or is
43 contemplated, they shall forthwith present the facts to the Governor,
44 the State Comptroller, the clerk of each house of the General Assembly,
45 the Legislative Program Review and Investigations Committee and the
46 Attorney General. Any Auditor of Public Accounts neglecting to make
47 such a report, or any agent of the auditors neglecting to report to the

48 Auditors of Public Accounts any such matter discovered by him or
49 coming to his knowledge shall be fined not more than one hundred
50 dollars or imprisoned not more than six months or both.

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

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

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

71 (i) Whenever the joint standing committee of the General Assembly
72 having cognizance of matters relating to government administration
73 determines that a state agency has failed to implement prior
74 recommendations of the Auditors of Public Accounts, as contained in a
75 report issued pursuant to subsection (c) of this section, said committee
76 may require such state agency to appear at a public hearing of said
77 committee and present information concerning such failure, including,
78 but not limited to, any plans of such state agency to implement any
79 such outstanding recommendations.

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2009	2-90

Statement of Purpose:

To require state agencies that are not satisfactorily implementing the recommendations of the Auditors of Public Accounts to present information to the General Assembly on how they intend to implement such recommendations.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: SEN. SLOSSBERG, 14th Dist.

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