



General Assembly

Amendment

January Session, 2011

LCO No. 8584

HB0665208584SR0

Offered by:

SEN. MCKINNEY, 28th Dist.

SEN. FASANO, 34th Dist.

SEN. KANE, 32nd Dist.

To: House Bill No. 6652

File No.

Cal. No.

(As Amended by House Amendment Schedule "A")

"AN ACT IMPLEMENTING THE REVENUE ITEMS IN THE BUDGET AND MAKING BUDGET ADJUSTMENTS, DEFICIENCY APPROPRIATIONS, CERTAIN REVISIONS TO BILLS OF THE CURRENT SESSION AND MISCELLANEOUS CHANGES TO THE GENERAL STATUTES."

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 Section 2-90 of the general statutes is repealed and the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, 2011*):

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

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

43 bear the signature of the person primarily responsible for the
44 preparation of such audit or report. As used in this subsection, the
45 term "person" means a natural person.

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

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

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

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

75 Auditors of Public Accounts that concerns the internal control
76 structure of a state information system shall not be subject to
77 disclosure under the Freedom of Information Act, as defined in section
78 1-200."