



**Substitute House Bill No. 6492**

**Public Act No. 13-292**

**AN ACT CONCERNING THE CONFIDENTIALITY OF EMPLOYEES  
SUPPLYING INFORMATION TO THE AUDITORS OF PUBLIC  
ACCOUNTS.**

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

Section 1. Section 2-90 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2013*):

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

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

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

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

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

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coming to his knowledge shall be fined not more than one hundred dollars or imprisoned not more than six months or both.

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

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

(h) Where there are statutory requirements of confidentiality with regard to such records and accounts or examinations of nongovernmental entities which are maintained by a state agency, such requirements of confidentiality and the penalties for the violation thereof shall apply to the auditors and to their authorized representatives in the same manner and to the same extent as such requirements of confidentiality and penalties apply to such state agency. In addition, the portion of (1) any audit or report prepared by the Auditors of Public Accounts that concerns the internal control structure of a state information system or the identity of an employee who provides information regarding alleged fraud or weaknesses in the control structure of a state agency that may lead to fraud, or (2) any document that may reveal the identity of such employee, shall not be subject to disclosure under the Freedom of Information Act, as defined in section 1-200.

Approved July 12, 2013