



General Assembly

**Substitute Bill No. 6492**

January Session, 2013



**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:

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 Section 2-90 of the general statutes is repealed and the  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

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 of the General Assembly having cognizance of  
29 matters relating to appropriations and the budgets of state agencies,  
30 and the Legislative Program Review and Investigations Committee.

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

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

50 (f) All reports issued or made pursuant to this section shall be

51 retained in the offices of the Auditors of Public Accounts for a period  
52 of not less than five years. The auditors shall file one copy of each such  
53 report with the State Librarian.

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

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

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2013	2-90

**GAE**      *Joint Favorable Subst.*