



General Assembly

February Session, 2018

Raised Bill No. 179

LCO No. 1180



Referred to Committee on GOVERNMENT ADMINISTRATION
AND ELECTIONS

Introduced by:
(GAE)

**AN ACT REQUIRING A PERFORMANCE AUDIT OF CERTAIN
GOVERNMENT PROGRAMS.**

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

1 Section 1. (NEW) (*Effective October 1, 2018*) (a) As used in this
2 section:

3 (1) "State agency" and "quasi-public agency" have the same
4 meanings as provided in section 1-79 of the general statutes;

5 (2) "Government program" means every assistance or incentive
6 program administered by a state or quasi-public agency, including any
7 tax credit or abatement program, grant, loan, forgivable loan or other
8 form of assistance, with an annual cost to the state in excess of one
9 million dollars; and

10 (3) "Performance audit" means an examination of performance that
11 provides findings or conclusions to determine effectiveness in
12 achieving expressed legislative purposes.

13 (b) As part of each audit the Auditors of Public Accounts perform of
14 a state or quasi-public agency in accordance with section 2-90 of the
15 general statutes, as amended by this act, that administers a
16 government program or as a stand-alone audit of a government
17 program, said auditors shall conduct a performance audit of such
18 government programs, in such order and frequency as said auditors
19 deem necessary. Said auditors shall conduct any such performance
20 audit in accordance with generally accepted government auditing
21 standards or by another method said auditors deem appropriate.

22 (c) As part of each audit the Auditors of Public Accounts perform of
23 the government program, said auditors shall evaluate:

24 (1) Whether more data should be collected to evaluate the program
25 and any statutory changes needed to accomplish such collection;

26 (2) Recommendations for improving the administrative efficiency or
27 effectiveness of the programs;

28 (3) Whether the program produces any direct or indirect increase in
29 the cost of goods and services, and if it does, whether the public
30 benefits attributable to the program outweigh the public burden of the
31 increase in cost; and

32 (4) Whether the effective operation of the program is impeded by
33 existing statutes, regulations or policies, including budgetary and
34 personnel policies.

35 (d) The Auditors of Public Accounts shall submit a report, in
36 accordance with section 11-4a of the general statutes, of the
37 performance audit and evaluation required, pursuant to subsections
38 (b) and (c) of this section, as part of each audit said auditors perform of
39 the state or quasi-public agency or as a stand-alone audit to the
40 Governor, the Secretary of the Office of Policy and Management and
41 the joint standing committee of the General Assembly having
42 cognizance of matters relating to the state or quasi-public agency. Such
43 report may be submitted as part of the audit report of the state or

44 quasi-public agency that said auditors issue pursuant to section 2-90 of
 45 the general statutes, as amended by this act.

46 Sec. 2. Subsection (c) of section 2-90 of the 2018 supplement to the
 47 general statutes is repealed and the following is substituted in lieu
 48 thereof (*Effective October 1, 2018*):

49 (c) Said auditors shall audit, on a biennial basis if deemed most
 50 economical and efficient, or as frequently as they deem necessary, the
 51 books and accounts of each officer, department, commission, board
 52 and court of the state government, all institutions supported by the
 53 state and all public and quasi-public bodies, politic and corporate,
 54 created by public or special act of the General Assembly and not
 55 required to be audited or subject to reporting requirements, under the
 56 provisions of chapter 111. Each such audit may include an examination
 57 of performance in order to determine effectiveness in achieving
 58 expressed legislative purposes, provided in the case of a government
 59 program, as defined in section 1 of this act, such audit shall include a
 60 performance audit, as defined in section 1 of this act. The auditors shall
 61 report their findings and recommendations to the Governor, the State
 62 Comptroller and the joint standing committee of the General Assembly
 63 having cognizance of matters relating to appropriations and the
 64 budgets of state agencies.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2018</i>	New section
Sec. 2	<i>October 1, 2018</i>	2-90(c)

Statement of Purpose:

To require the Auditors of Public Accounts to conduct a performance audit of certain government programs.

[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.]