



PA 23-197—SB 1154

Government Administration and Elections Committee

**AN ACT IMPLEMENTING THE RECOMMENDATIONS OF THE
AUDITORS OF PUBLIC ACCOUNTS**

SUMMARY: This act explicitly exempts from disclosure under the Freedom of Information Act (FOIA) whistleblower complaints filed with the state auditors or under the False Claims Act. Existing law already exempts records of an investigation (see BACKGROUND). The act also expands this FOIA exemption to exempt from disclosure the name of any person, instead of only the name of an employee, who provides information on whistleblower investigations and complaints and False Claims Act violations (§ 1).

Both the whistleblower law (CGS § 4-61dd) and False Claims Act (CGS § 4-275 et seq.) allow any person (not just employees) to provide information to the state auditors or attorney general. Under these laws, the state auditors and the attorney general may not disclose the identity of a person who made a complaint unless the person consents or the disclosure is unavoidable.

The act also requires municipal legislative bodies (or boards of selectmen if a town meeting is the legislative body) or regional boards of education, as applicable, to hold a public meeting on an audit that is non-compliant or shows certain irregularities before submitting a corrective action plan (§ 2).

Under existing law, an independent auditor must file a copy of annual municipal financial audits with the Office of Policy and Management, among other entities (CGS § 7-393). The secretary must report his findings to certain officials if he finds (1) evidence of unsound or irregular financial practices, management letter comments, or lack of standard internal controls or (2) that the audit was not properly prepared and the entity did not have permission to file a non-compliant report. Depending on the entity, the report must be provided to the Municipal Finance Advisory Commission, state auditors, and (1) chief executive officer (CEO) and clerk of the municipality, (2) superintendent of schools for a regional school district, or (3) CEO of the audited agency.

Existing law requires the superintendent or applicable CEO to attest to and explain the secretary's findings and submit a written corrective action plan. The act requires that the municipal legislative body (or board of selectmen if a town meeting is the legislative body) or regional board of education (if the report involves a school district) hold a public meeting before the plan's submission to discuss the secretary's findings and potential causes of the audit's noted discrepancies. Under the act, the corrective action plan must consider what was discussed at the meeting.

Finally, the act makes minor changes that replace statutory references to "comprehensive annual financial reports" with "annual comprehensive financial reports" (§§ 3-7). The changes conform to recent changes made by the

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Governmental Accounting Standards Board.
EFFECTIVE DATE: October 1, 2023

BACKGROUND

Related Case

In a contested case decided in 2022, the Freedom of Information Commission (FOIC) dismissed a FOIA complaint that sought the record of a particular whistleblower complaint; FOIC concluded that disclosing the complaint would reveal the whistleblower's identity. However, the commission's dismissal order stated that it should not be construed as concluding that all whistleblower complaints are exempt from disclosure. Rather, FOIC ruled that these determinations must be made on a case-by-case basis (FIC 2019-0710).