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Date: (Filing No. S-)

STATE AND LOCAL GOVERNMENT

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**STATE OF MAINE
SENATE
132ND LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 828, L.D. 2009, “An Act to Allow a Political Subdivision to Enter into Federal Bankruptcy Proceedings”

Amend the bill by striking out the title and substituting the following:

'An Act to Clarify the Requirements of a County Audit'

Amend the bill by striking out all of the emergency preamble.

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 30-A MRSA §951, sub-§1, as amended by PL 2003, c. 178, §2 and PL 2013, c. 16, §10, is further amended to read:

1. Annual audit. Every county shall have an audit made of its accounts annually covering the last complete fiscal year by the Office of the State Auditor or by a certified public accountant selected by the county commissioners. The audit must be performed in accordance with generally accepted auditing standards and procedures pertaining to governmental accounting. The auditor shall produce an audit report that includes the items required in section 952-A. When an audit is conducted by a certified public accountant, the audit, upon completion, must be forwarded to the Office of the State Auditor within 12 months of the date of the close of the fiscal year. The Office of the State Auditor shall review the audit for completeness. The audit, including the management letter, is a public document and must be posted on the Office of the State Auditor's publicly accessible website no later than 30 days after receipt.

The State Auditor is authorized to grant an exception to the requirement for a county to forward a completed annual audit to the Office of the State Auditor within 12 months of the date of the close of the fiscal year under extenuating circumstances as determined by the State Auditor. The Office of the State Auditor shall make public any requests for an exception along with the State Auditor's decision within 60 days of the receipt of a request for an exception.'

COMMITTEE AMENDMENT

1 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section
2 number to read consecutively.

3 **SUMMARY**

4 This amendment replaces the bill and changes the title. The amendment requires that
5 when an audit is conducted by a certified public accountant, the audit, upon completion,
6 must be forwarded to the Office of the State Auditor within 12 months of the date of the
7 close of the fiscal year. The Office of the State Auditor must review the audit for
8 completeness. The audit, including the management letter, is a public document and must
9 be posted on the Office of the State Auditor's publicly accessible website no later than 30
10 days after receipt. The amendment authorizes the State Auditor to grant an exception to
11 the requirement for a county to forward a completed annual audit to the Office of the State
12 Auditor within 12 months of the date of the close of the fiscal year under extenuating
13 circumstances as determined by the State Auditor. The Office of the State Auditor must
14 make public any requests for an exception along with the State Auditor's decision within
15 60 days of the receipt of a request for an exception.

16 **FISCAL NOTE REQUIRED**

17 **(See attached)**