

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-FIVE

S.P. 533 - L.D. 1303

An Act to Amend the Laws Governing Qualifications for the State Auditor

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 5 MRSA §241, as amended by PL 2015, c. 44, §3, is further amended to read:

§241. State Auditor; salary

The State Auditor is the head chief administrator of the Office of the State Auditor. ~~The State Auditor must be a certified public accountant or a college graduate with not less than 6 years of experience as a professional accountant or auditor, including not less than 5 years of auditing experience, of which not less than 4 years must have been in a supervisory capacity.~~ The State Auditor must be elected by the Legislature by a joint ballot of the Senators and Representatives in convention and holds office for a term of 4 years or until a successor is elected and qualified. The State Auditor shall exercise such powers and perform such duties as are set forth in this chapter. In ease the event the office of State Auditor becomes vacant during a period when the Legislature is not in session, the because of death, resignation, removal or other cause, the deputy auditor shall perform the administrative and statutory duties of the State Auditor until the appointment of a person to fill such vacancy. The appointment of a person to fill such vacancy must be made immediately by the President of the Senate or, if that office is vacant, by the Speaker of the House, and the person appointed holds that office until ~~such time as~~ the Legislature meets in regular or special session; and either ~~confirm~~ confirms the appointment of the person or chooses another person to fill the office during the unexpired term.

A person elected to the office of State Auditor must hold certification related to accounting, auditing or financial analysis or hold a degree in business for finance from an accredited postsecondary educational institution. If a person elected to the office of State Auditor is ~~not qualified as, or has not successfully completed or passed the examination for, a certified public accountant, certified information systems auditor or certified internal auditor at the time of election and fails to become so qualified within 9 months~~ 2 years of being sworn into office, as required by section 242, that person ~~may no longer serve as State Auditor and is ineligible for reelection by the same Legislature and the office of State Auditor is deemed vacant as State Auditor.~~

Sec. 2. 5 MRSA §242, as amended by PL 2015, c. 44, §4, is further amended to read:

§242. Organization; deputy

The Office of the State Auditor must be organized in the manner the State Auditor considers best suited to the accomplishment of its functions. The office may have those auditors, assistants and employees as the State Auditor may require, but they are subject to the Civil Service Law.

~~Any person elected to the position of State Auditor or any~~ person permanently employed by the Office of the State Auditor as deputy auditor, director of audits or assistant director of audits must be ~~currently~~ qualified as or have successfully completed or passed the examination for a certified public accountant, certified information systems auditor or certified internal auditor. Persons not so qualified may be employed in these audit supervisory positions on a temporary basis not to exceed 9 months.

In the event of a vacancy in the office of State Auditor because of death, resignation, removal or other cause, the deputy auditor shall perform the duties of the office until a State Auditor has been appointed in conformity with section 241 and has been duly qualified. In the event of absence or disability of the State Auditor, the deputy auditor shall ~~likewise~~ perform the duties of the office during the State Auditor's absence.