

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-SIX

—
S.P. 828 - L.D. 2009

An Act to Clarify the Requirements of a County Audit

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

Sec. 1. 30-A MRS §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.