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Date: (Filing No. S-)

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

SENATE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to H.P. 131, L.D. 209, “An Act to Make Supplemental Appropriations and Allocations from the General Fund and Other Funds for the Expenditures of State Government and to Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Year Ending June 30, 2025”

Amend the amendment by inserting after Part X the following:

PART Y

Sec. Y-1. Forensic audit requirement. All funds carried over from fiscal year 2024-25 to the 2026-2027 biennium in this Act, referred to in this Part as "the funds," are subject to an independent forensic audit. The State Auditor, or a similarly qualified auditor chosen by the State Auditor, referred to in this Part as "the auditor," shall conduct the audit in compliance with this Part.

Sec. Y-2. Review and verification of use of funds to meet intent. The auditor, in conducting the forensic audit, shall specifically review the use of the funds to verify that these amounts are being used in accordance with their intended purpose as determined by the Legislature. The auditor shall document the original intent behind the funds and confirm that current allocations adhere to that intent.

Sec. Y-3. Report; legislation. The State Auditor shall submit the completed forensic audit report, including findings regarding intent and adherence to that intent, to the Joint Standing Committee on Appropriations and Financial Affairs by December 3, 2025 and make the report publicly available no later than 2 days after the conclusion of the audit. The joint standing committee shall submit a bill to the Second Regular Session of the 132nd Legislature addressing and correcting any discrepancies or misallocations identified in the report.

Sec. Y-4. Appropriations and allocations. The following appropriations and allocations are made.

**AUDITOR, OFFICE OF THE STATE
Audit Bureau 0067**

Initiative: Provides one-time funding to contract for an independent forensic audit.

SENATE AMENDMENT

1	GENERAL FUND	2024-25	2025-26	2026-27
2	All Other	\$100,000	\$0	\$0
3				
4	GENERAL FUND TOTAL	<u>\$100,000</u>	<u>\$0</u>	<u>\$0</u>

5

6 Amend the amendment by relettering or renumbering any nonconsecutive Part letter or
7 section number to read consecutively.

8

SUMMARY

9 This amendment requires the State Auditor, or a qualified auditor selected by the State
10 Auditor, to conduct a forensic audit on funds carried over from fiscal year 2024-25 to the
11 2026-2027 biennium in this legislation. The auditor is required to determine that the funds
12 are being used in accordance with the Legislature's intent and document that intent and use.
13 The audit report is required to be completed by December 3, 2025 and the State Auditor is
14 required to submit the audit report to the Joint Standing Committee on Appropriations and
15 Financial Affairs and then make the report public. The joint standing committee is required
16 to report out a bill to the Second Regular Session of the 132nd Legislature that addresses
17 and corrects any discrepancies or misallocations of funds identified in the report.

18 **SPONSORED BY:** _____

19 **(Senator MARTIN, J.)**

20 **COUNTY: Oxford**