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THE MAINE SENATE
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3 State House Station
Augusta, Maine 04333

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LD 594, A RESOLVE, DIRECTING THE STATE AUDITOR TO AUDIT ALL STATE AGENCIES

Senator Baldacci, Representative Salisbury and distinguished members of the Committee on State and Local Government, I'm Dick Bradstreet. I represent Senate District 15, which consists of Augusta, Belgrade, China, Mount Vernon, Sidney and my home town of Vassalboro. I'm here today to present LD 594, a *Resolve, Directing the State Auditor to Audit All State Agencies*.

The genesis of this bill came out of a comments from constituents who, given the growth and increasing complexity of state government, do not have a good understanding or comfort in where their tax dollars are being spent. Current law authorizes the State Auditor to conduct audits of all state government departments and agencies, as well as the accounts and financial records of entities receiving an appropriation or grant from the State of Maine. However, it would instill more confidence and trust of Maine residents if the State Auditor were *directed* to conduct such audits, which would include those items specified in the bill. This would help citizens, as well as Legislators, to better gauge the changes that have occurred over time within each department, including the number of employees and expenditures. It would also help provide clear delineations of the roles and responsibilities of

each department and agency, ensuring a clearer understanding of what each of these provide for Maine citizens and the costs attributed to each one.

What LD 594 entails is less a deep dive into financial accuracies of each department and agency, which the State Auditor is still authorized to do, but rather provide an overview of how the departments and agencies have evolved over the years. This is something each Legislator and Legislative Committee would find extremely helpful.

This proposal is in the form of a Resolve, asking that this be a one time endeavor. I'm unsure of what the reaction will be from the Office of the State Auditor or if the attendant costs will be deemed too prohibitive, or if there are some changes to the bill that would prove beneficial. I do think that the intent of the bill is a valid one and worth pursuing. It will help everyone have a better understanding of how and why our tax dollars are being spent, as well as lead us to greater efficiencies in our operations. It is my hope that you agree and will vote this bill out as "Ought to Pass." Thank you.

Senator Dick Bradstreet

Title 5: ADMINISTRATIVE PROCEDURES AND SERVICES**Part 1: STATE DEPARTMENTS****Chapter 11: OFFICE OF THE STATE AUDITOR****§243. Powers and duties**

The Office of the State Auditor has authority: [PL 2013, c. 16, §3 (AMD).]

1. Audit. To audit all accounts and other financial records of State Government or any department or agency of State Government, including the judiciary and the Executive Department of the Governor, except the Governor's Expense Account, and to report annually on this audit, and at such other times as the Legislature may require;

[PL 1999, c. 208, §1 (AMD).]

2. Counties. To perform annual audits of all accounts and other financial records of the several counties or any departments or agencies thereof, the expenses of such audits to be paid by the counties.

[PL 2003, c. 450, §1 (AMD).]

3. Municipalities. To perform audits for cities, towns and villages as required by Title 30-A, sections 5821 ([./30-A/title30-Asec5821.html](#)) to 5823 ([./30-A/title30-Asec5823.html](#)). The rate charged by the office to perform audits must include the proportional amount of the State Auditor's duties and be used to offset the General Fund costs of the State Auditor;

[PL 2013, c. 16, §4 (AMD).]

3-A. Municipal cost component. No later than February 1st following the end of each fiscal year, to ensure that an annual audit of the municipal cost component and the Unorganized Territory Education and Services Fund in Title 36, chapter 115 ([./36/title36ch115sec0.html](#)) is conducted. The expenses of these services are part of the municipal cost component and are paid out of the Unorganized Territory Education and Services Fund;

[PL 1999, c. 208, §1 (AMD).]

4. Accounting systems; probation officers.

[PL 1999, c. 208, §1 (RP).]

4-A. Audit for District Court.

[PL 1979, c. 124, §23 (RP).]

5. Postaudit.

[PL 1983, c. 556, §1 (RP).]

5-A. Budget and program review. To review and study departmental budgets and capital programs for better and efficient management of State Government;

[PL 1999, c. 208, §1 (AMD).]

5-B. Dedicated funds. To review and study expenditures of the dedicated funds of independent boards and commissions;

[PL 1999, c. 208, §1 (AMD).]

6. Staff agency. To serve as a staff agency to the Legislature, or any of its committees, or to the Governor in making investigations of any phase of the State's finances;

[PL 1999, c. 208, §1 (AMD).]

7. Reports. To report its findings, with recommendations, on any review or study to the Legislature;

[PL 1999, c. 208, §1 (AMD).]

8. Audit. To perform audits of all accounts and financial records of any organization, institution or other entity receiving or requesting an appropriation or grant from State Government and to issue reports on such audits at such times as the Legislature or the State Auditor may require; and

[PL 1999, c. 208, §1 (AMD).]

9. Single audit. To conduct financial and compliance audits of financial transactions and accounts kept by or for all state agencies subject to the Single Audit Act Amendments of 1996, 31 United States Code, Sections 7501 to 7507 (1998). The audits must be conducted in accordance with generally accepted governmental auditing standards.

[PL 1999, c. 208, §1 (NEW).]

SECTION HISTORY

PL 1965, c. 486 (AMD). PL 1967, c. 427, §2 (AMD). PL 1967, c. 494, §4 (AMD). PL 1967, c. 544, §9 (AMD). PL 1969, c. 504, §8 (AMD). PL 1971, c. 145, §§1,2 (AMD). PL 1973, c. 537, §2 (AMD). PL 1975, c. 497, §3 (AMD). PL 1977, c. 380, SB2 (AMD). PL 1979, c. 127, §§22,23 (AMD). PL 1979, c. 541, SA21 (AMD). PL 1983, c. 508, §1 (AMD). PL 1983, c. 556, §1 (AMD). PL 1987, c. 737, §§C5,C6,C106 (AMD). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,C10 (AMD). PL 1989, c. 857, §§16,17 (AMD). PL 1999, c. 208, §1 (AMD). PL 2003, c. 450, §1 (AMD). PL 2013, c. 16, §§3, 4 (AMD).

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