



General Assembly

January Session, 2025

**Raised Bill No. 7090**

LCO No. 5052



Referred to Committee on GOVERNMENT OVERSIGHT

Introduced by:  
(GOS)

***AN ACT CONCERNING THE TIMING AND SCOPE OF AUDITS BY THE AUDITORS OF PUBLIC ACCOUNTS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 2-90 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective October 1, 2025*):

3 (a) The Auditors of Public Accounts shall organize the work of their  
4 office in such manner as they deem most economical and efficient and,  
5 except as provided in subsection (d) of this section, shall determine the  
6 scope and frequency of any audit they conduct.

7 (b) Said auditors, with the Comptroller, shall, at least annually and as  
8 frequently as they deem necessary, audit the books and accounts of the  
9 Treasurer, including, but not limited to, trust funds, as defined in section  
10 3-13c, and certify the results to the Governor. The auditors shall, at least  
11 annually and as frequently as they deem necessary, audit the books and  
12 accounts of the Comptroller and certify the results to the Governor.  
13 They shall examine and prepare certificates of audit with respect to the  
14 financial statements contained in the annual reports of the Treasurer  
15 and Comptroller, which certificates shall be made part of such annual

16 reports. In carrying out their responsibilities under this section, said  
17 auditors may retain independent auditors to assist them.

18 (c) Said auditors shall audit, on a biennial basis if deemed most  
19 economical and efficient, or as frequently as they deem necessary, the  
20 books and accounts, records of operations and activities, systems and  
21 data of each officer, department, commission, board and court of the  
22 state government, all institutions supported by the state and all public  
23 and quasi-public bodies, politic and corporate, created by public or  
24 special act of the General Assembly and not required to be audited or  
25 subject to reporting requirements, under the provisions of chapter 111,  
26 except as provided in subsection (d) of this section. Each such audit may  
27 include an examination of any relevant information concerning the  
28 department, commission, board or court of state government being  
29 audited that is in the possession or control of a private entity that has a  
30 contract with such department, commission, board or court, and such  
31 information shall be provided upon demand in a format prescribed by  
32 the auditors at no cost to the auditors or the department, commission,  
33 board or court. Each such audit may include an examination of  
34 performance in order to determine effectiveness in achieving expressed  
35 legislative purposes and shall include an examination of such  
36 performance if requested by the joint standing committee of the General  
37 Assembly having cognizance of matters relating to government  
38 oversight or the legislative committee having cognizance of the  
39 department, commission, board or court being audited. The auditors  
40 shall report their findings and recommendations to the Governor, the  
41 State Comptroller and the joint standing [committee] committees of the  
42 General Assembly having cognizance of matters relating to  
43 appropriations and the budgets of state agencies and government  
44 oversight.

45 (d) Not later than December 1, 2025, and annually thereafter, the  
46 auditors shall submit a proposed schedule for the audits they plan to  
47 conduct during the following calendar year to the joint standing  
48 committee of the General Assembly having cognizance of matters

49 relating to government oversight. The auditors shall audit any state  
50 agency more frequently than biennially, upon the request of such  
51 committee. Such committee may request the auditors to prioritize  
52 certain audits or to conduct more frequent follow-up audits in cases  
53 where the findings of the most recent audit indicated material violations  
54 of state statute or regulations by the audited state agency.

55 [(d)] (e) The Auditors of Public Accounts may enter into such  
56 contractual agreements as may be necessary for the discharge of their  
57 duties. Any audit or report which is prepared by a person, firm or  
58 corporation pursuant to any contract with the Auditors of Public  
59 Accounts shall bear the signature of the person primarily responsible for  
60 the preparation of such audit or report. As used in this subsection, the  
61 term "person" means a natural person.

62 [(e)] (f) (1) If the Auditors of Public Accounts discover, or if it should  
63 come to their knowledge, that any unauthorized, illegal, irregular or  
64 unsafe handling or expenditure of state funds or quasi-public agency  
65 funds or any breakdown in the safekeeping of any resources of the state  
66 or a quasi-public agency has occurred or is contemplated, they shall  
67 forthwith report the facts to the Governor, the State Comptroller, the  
68 clerk of each house of the General Assembly, the joint standing  
69 committee of the General Assembly having cognizance of matters  
70 relating to government oversight and the Attorney General, except that  
71 if a matter reported to the Auditors of Public Accounts pursuant to  
72 section 4-33a is still under investigation by a state or quasi-public  
73 agency, the Auditors of Public Accounts may give the agency a  
74 reasonable amount of time to conduct such investigation prior to the  
75 auditors reporting the matter to said officials. (2) If the Auditors of  
76 Public Accounts decide to delay reporting such matter in accordance  
77 with subdivision (1) of this subsection, the auditors shall immediately  
78 notify the Attorney General of such decision. (3) Any Auditor of Public  
79 Accounts neglecting to make the report required under subdivision (1)  
80 of this subsection, or any agent of the auditors neglecting to report to  
81 the Auditors of Public Accounts any such matter discovered by such

82 agent or coming to such agent's knowledge, shall be fined not more than  
83 one hundred dollars or imprisoned not more than six months, or both.

84 ~~[(f)]~~ (g) All reports issued or made pursuant to this section shall be  
85 retained in the offices of the Auditors of Public Accounts for a period of  
86 not less than five years. The auditors shall file one copy of each such  
87 report with the State Librarian.

88 ~~[(g)]~~ (h) Each state agency shall keep its accounts in such form and by  
89 such methods as to exhibit the facts required by said auditors and, the  
90 provisions of any other general statute notwithstanding, shall make all  
91 records and accounts available to them or their agents, upon demand.  
92 Notwithstanding any provision of the general statutes, no state agency  
93 may deny the auditors access to their records or accounts.

94 ~~[(h)]~~ (i) Where there are statutory requirements of confidentiality  
95 with regard to such records and accounts or examinations of  
96 nongovernmental entities which are maintained by a state agency, such  
97 requirements of confidentiality and the penalties for the violation  
98 thereof shall apply to the auditors and to their authorized  
99 representatives in the same manner and to the same extent as such  
100 requirements of confidentiality and penalties apply to such state agency.  
101 In addition, the portion of (1) any audit or report prepared by the  
102 Auditors of Public Accounts that concerns the internal control structure  
103 of a state information system or the identity of an employee who  
104 provides information regarding alleged fraud or weaknesses in the  
105 control structure of a state agency that may lead to fraud, or (2) any  
106 document that may reveal the identity of such employee, shall not be  
107 subject to disclosure under the Freedom of Information Act, as defined  
108 in section 1-200.

109 ~~[(i)]~~ (j) Said auditors shall audit, in accordance with the provisions of  
110 section 10-91g, the records and accounts of any private provider of  
111 special education services, as defined in said section. Any private  
112 provider of special education services being audited by said auditors

113 shall provide any information said auditors deem necessary to conduct  
114 such audit.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>October 1, 2025</i>	2-90
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***Statement of Purpose:***

To require the Auditors of Public Accounts to provide a proposed schedule of audits to the joint standing committee of the General Assembly having cognizance of matters relating to government oversight, and to authorize such committee to request the auditors to conduct more frequent audits or performance audits of state agencies.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*