

# Government Oversight Committee

## JOINT FAVORABLE REPORT

**Bill No:** SB-251 / [Bill Status](#) / [Public Hearing Testimony](#)

AN ACT INCREASING THE AUTHORITY OF THE AUDITORS OF PUBLIC

**Title:** ACCOUNTS.

**Vote Date:** 3/17/2026

**Vote Action:** Joint Favorable Substitute

**PH Date:** 3/3/2026

**File No.:**

***Disclaimer:** The following JOINT FAVORABLE Report is prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose.*

### SPONSORS OF BILL:

Sen Sampson

### REASONS FOR BILL:

This bill increases the authority of the Auditors of Public Accounts in the following ways: Allows the auditors to require additional transaction information if only a sampling of transactions of a contracted private entity are provided to the auditors. Requires physical visits by the auditors to the principal offices of any private entities that receive at least \$25,000 annually in state funds as part of the audit. Establishes agency and quasi-public agency performance and accountability standards. Allows the auditors to issue subpoenas pursuant to an investigation.

### SUBSTITUTE LANGUAGE:

Took out provision regarding requiring additional review in audits where only a sampling of transactions and auditor ability to issue subpoenas. Left site visits provision but raised threshold from 25k to 250k and excluded those subject to single audit. Leaves in ability of auditors to establish agency and quasi-public agency performance and accountability standards.

### RESPONSE FROM ADMINISTRATION/AGENCY:

[John C. Geragosian and Craig A. Miner, State Auditors, Auditors of Public Accounts:](#)

The Auditors raise multiple concerns about SB 251, arguing that several provisions are unnecessary, duplicative, or could undermine the independence and effectiveness of the Auditors of Public Accounts. It explains that existing laws, particularly Public Act 21-145,

already grant sufficient access to state contractor data, making new sampling provisions redundant. The bill's requirement for auditors to directly audit private entities receiving state funds would duplicate existing single-audit requirements, significantly expand workload, and require additional staffing. Other provisions could interfere with ongoing investigations, impose inappropriate responsibilities such as establishing standards or corrective actions (which would compromise auditor independence under government auditing standards), and require resources like legal counsel and investigators beyond the office's role. The Auditors testify that current statutes already provide adequate oversight mechanisms and that the proposed bill would create inefficiencies, redundancies, and conflicts with established auditing principles.

**NATURE AND SOURCES OF SUPPORT:**

**Dr. Harold A. Foley, President, HF3 Group LLC:** Dr. Foley supports this bill because of its oversight and accountability in legislation and its alignment with state auditor findings.

**Senator Jeff Gordon, Senate Republican Office:** Senator Gordon supports this bill because it emphasizes that taxpayer money must be handled with care, agencies must follow the law, and government must remain accountable to the people. This bill represents an important and necessary step towards strengthening transparency, accountability, and public trust in state government.

**Senator Stephen Harding, Senate Minority Leader, Senate Republican Office:** Senator Harding supports this bill and believes that it will help the state government to support bipartisan auditors to do their jobs efficiently and effectively to save taxpayers money. This testimony also details the Senate and House Republicans' legislative package and its effort to strengthen state auditor oversight.

**NATURE AND SOURCES OF OPPOSITION:**

**Ben Shaiken, CT Community Nonprofit Alliance, Director of Public Policy and Advocacy:** Ben Shaiken opposes this bill and expresses his concerns regarding the additional oversight proposed in this bill to be unnecessary and duplicative of multiple layers of fiscal oversight to which nonprofit contractors already must comply.

**Reported by: Clerk- Greg Wolff  
Assistant Clerk- Mike Hamann**

**Date: 3/19/26**