



General Assembly

Amendment

February Session, 2022

LCO No. 5619



Offered by:

REP. CANDELORA V., 86th Dist.

REP. PERILLO J., 113th Dist.

REP. O'DEA, 125th Dist.

REP. REBIMBAS, 70th Dist.

REP. DEVLIN, 134th Dist.

REP. ZUPKUS, 89th Dist.

To: Subst. House Bill No. 5427

File No. 600

Cal. No. 460

(As Amended)

"AN ACT CONCERNING THE RECOMMENDATIONS OF THE OFFICE OF FINANCE WITHIN THE OFFICE OF POLICY AND MANAGEMENT."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subsection (c) of section 2-90 of the 2022 supplement to the
4 general statutes is repealed and the following is substituted in lieu
5 thereof (*Effective October 1, 2022*):

6 (c) Said auditors shall audit, on a biennial basis if deemed most
7 economical and efficient, or as frequently as they deem necessary, the
8 books and accounts, records of operations and activities, systems and
9 data of each officer, department, commission, board and court of the
10 state government, all institutions supported by the state and all public
11 and quasi-public bodies, politic and corporate, created by public or

12 special act of the General Assembly, and not required to be audited or
13 subject to reporting requirements [,] under the provisions of chapter 111,
14 including all municipalities referred to the Municipal Accountability
15 Review Board under chapter 117, except that all such municipalities
16 shall be so audited on an annual basis. Each such audit may include an
17 examination of any relevant information concerning the department,
18 commission, board or court of state government being audited that is in
19 the possession or control of a private entity that has a contract with such
20 department, commission, board or court, and such information shall be
21 provided upon demand in a format prescribed by the auditors at no cost
22 to the auditors or the department, commission, board or court. Each
23 such audit may include an examination of performance in order to
24 determine effectiveness in achieving expressed legislative purposes.
25 The auditors shall report their findings and recommendations to the
26 Governor, the State Comptroller and the joint standing committee of the
27 General Assembly having cognizance of matters relating to
28 appropriations and the budgets of state agencies.

29 Sec. 502. Section 7-391 of the general statutes is repealed and the
30 following is substituted in lieu thereof (*Effective October 1, 2022*):

31 When used in this chapter, unless the context otherwise requires, the
32 following terms [shall] have the meanings [herein] specified in this
33 section:

34 (1) "Secretary" means the Secretary of the Office of Policy and
35 Management; ["municipality"]

36 (2) "Municipality" includes each town, consolidated town and city,
37 consolidated town and borough, city and borough [; "audited agency"]
38 other than any municipality referred to the Municipal Accountability
39 Review Board under chapter 117;

40 (3) "Audited agency" includes each district, as defined in section 7-
41 324, or other municipal utility, the Metropolitan District of Hartford
42 County, each regional council of governments, any other political
43 subdivision of similar character which is created and any other agency

44 created or designated by a municipality to act for such municipality
45 whose annual receipts from all sources exceed one million dollars;
46 ["reporting agency"]

47 (4) "Reporting agency" includes each district, as defined in section 7-
48 324, or other municipal utility, each regional council of governments,
49 any other political subdivision of similar character which is created and
50 any other agency created or designated by a municipality to act for such
51 municipality whose annual receipts from all sources do not exceed one
52 million dollars; ["appointing authority"]

53 (5) "Appointing authority" means the legislative body of a
54 municipality or the board, committee or other governing body of such
55 audited agency, except in any town where the authority to adopt a
56 budget rests with a town meeting or a representative town meeting
57 "appointing authority" means the board of finance or other board,
58 committee or body charged with preparing the budget, or in a town that
59 has no board of finance or other such board, committee or body, means
60 the board of selectmen or the town council; ["audit report"]

61 (6) "Audit report" means the report of the independent auditor and
62 the annual financial statements of the municipality or audited agency;
63 ["independent auditor"]

64 (7) "Independent auditor" means a public accountant who is licensed
65 to practice in the state of Connecticut and who meets the independence
66 standards included in generally accepted government auditing
67 standards; ["public accountant"]

68 (8) "Public accountant" means an individual who meets standards
69 included in generally accepted government auditing standards for
70 personnel performing government audits and the licensing
71 requirements of the State Board of Accountancy; ["receipts"]

72 (9) "Receipts" means amounts accrued or received by a municipality,
73 audited agency or reporting agency and reportable as revenues in
74 accordance with generally accepted accounting principles; ["municipal

75 utility"] and

76 (10) "Municipal utility" means every Connecticut municipality or
77 department or agency thereof, or Connecticut district, manufacturing,
78 selling or distributing gas or electricity to be used for light, heat or
79 power or water."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	October 1, 2022	2-90(c)
Sec. 502	October 1, 2022	7-391