



General Assembly

February Session, 2020

Raised Bill No. 5522

LCO No. 3014



Referred to Committee on GOVERNMENT ADMINISTRATION
AND ELECTIONS

Introduced by:
(GAE)

***AN ACT IMPLEMENTING THE RECOMMENDATIONS OF THE
AUDITORS OF PUBLIC ACCOUNTS.***

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

1 Section 1. Subsection (g) of section 2-90 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective October*
3 *1, 2020*):

4 (g) Each state agency shall keep its accounts in such form and by such
5 methods as to exhibit the facts required by said auditors and, the
6 provisions of any other general statute notwithstanding, shall make all
7 records and accounts available to them or their agents, upon demand.
8 Notwithstanding any provision of the general statutes, no state agency
9 may deny the auditors access to their records or accounts.

10 Sec. 2. (NEW) (*Effective October 1, 2020*) As used in this section,
11 "contract", "state agency", "data" and "contractor" have the same
12 meanings as provided in section 4e-1 of the general statutes. Any
13 contract between a state contracting agency and a contractor that is
14 entered into, renewed or amended on or after October 1, 2020, shall

15 contain a provision authorizing the state contracting agency to access
16 any data concerning such agency that is in the possession or control of
17 the contractor upon demand in a format prescribed by the agency at no
18 additional cost to the agency.

19 Sec. 3. Subsection (c) of section 2-90 of the general statutes is repealed
20 and the following is substituted in lieu thereof (*Effective October 1, 2020*):

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

42 Sec. 4. (NEW) (*Effective October 1, 2020*) On and after October 1, 2020,
43 any state agency proposing to enter into or amend a contract for the
44 purchase of auditing services shall (1) notify the Auditors of Public
45 Accounts of such contract at least fifteen days prior to entering into or
46 amending such contract, and (2) not enter into or amend such contract
47 until the Auditors of Public Accounts have advised the agency whether

48 the auditing services could be provided by said auditors. As used in this
49 section, "state agency" has the same meaning as provided in section 4-
50 37e of the general statutes and "contract" does not include any personal
51 service agreement subject to section 4-215 or 4-216 of the general
52 statutes.

53 Sec. 5. Subsection (a) of section 10-91g of the 2020 supplement to the
54 general statutes is repealed and the following is substituted in lieu
55 thereof (*Effective October 1, 2020*):

56 (a) As used in this section and sections 10-91h to 10-91l, inclusive,
57 "private provider of special education services" means any private
58 school or private agency or institution, including a group home, that
59 receives, directly or indirectly, any state or local funds as a result of
60 providing special education services to any student with an
61 individualized education program or for whom an individual services
62 plan has been written by the local or regional board of education
63 responsible for educating such student.

64 Sec. 6. Section 31-426 of the general statutes is repealed and the
65 following is substituted in lieu thereof (*Effective October 1, 2020*):

66 (a) The Connecticut Retirement Security Authority shall keep an
67 accurate account of all its activities, receipts and expenditures and shall
68 submit, in accordance with the provisions of section 11-4a, a report
69 detailing such activities, receipts and expenditures to the Connecticut
70 Retirement Security Authority board of directors, the Governor, the
71 Office of Auditors of Public Accounts and the joint standing committees
72 of the General Assembly having cognizance of matters relating to labor
73 and finance, revenue and bonding on or before December thirty-first
74 annually. Such report shall be in a form prescribed by the board and
75 shall include projected activities of the authority for the next fiscal year,
76 [and shall be subject to approval by the Auditors of Public Accounts.]

77 [(b) The Auditors of Public Accounts may conduct a full audit of the
78 books and accounts of the authority pertaining to such activities,
79 receipts and expenditures, personnel, services or facilities, in accordance

80 with the provisions of section 2-90. For the purposes of such audit, the
81 Auditors of Public Accounts shall have access to the properties and
82 records of the authority, and may prescribe methods of accounting and
83 the rendering of periodical reports in relation to projects undertaken by
84 the authority.]

85 [(c)] (b) The authority shall enter into memoranda of understanding
86 with the State Comptroller pursuant to which the authority shall
87 provide, in such form and manner as prescribed by the State
88 Comptroller, information that may include, but need not be limited to,
89 the current revenues and expenses of the authority, the sources or
90 recipients of such revenues or expenses, the date such revenues or
91 expenses were received or dispersed and the amount and the category
92 of such revenues or expenses. The State Comptroller shall also enter into
93 such memoranda of understanding.

94 Sec. 7. Section 8-260 of the general statutes is repealed and the
95 following is substituted in lieu thereof (*Effective October 1, 2020*):

96 Within the first ninety days of each calendar year, the authority shall
97 report on its operations for the preceding calendar year to the Governor.
98 The authority shall make a report to the General Assembly on or before
99 March fifteenth in each year that the General Assembly meets in general
100 session. The report shall include a summary of the activities of the
101 authority, a complete operating and financial statement and
102 recommendations for legislation to promote the purposes of the
103 authority. The accounts of the authority shall be subject to [annual]
104 biennial audits by the State Auditors of Public Accounts.

105 Sec. 8. Section 15-120kk of the general statutes is repealed and the
106 following is substituted in lieu thereof (*Effective October 1, 2020*):

107 On or before December fifteenth each year, the authority shall report,
108 in accordance with the provisions of section 11-4a, to the Governor and
109 the joint standing committees of the General Assembly having
110 cognizance of matters relating to transportation and commerce. Such
111 report shall include a summary of the activities of the authority, a

112 complete operating and financial statement and recommendations for
113 legislation to promote the purposes of the authority. The accounts of the
114 authority shall be subject to [annual] biennial audits by the state
115 Auditors of Public Accounts.

116 Sec. 9. Section 32-42 of the general statutes is repealed and the
117 following is substituted in lieu thereof (*Effective October 1, 2020*):

118 The corporation shall be subject to examination by the State
119 Treasurer. The accounts of the corporation shall be subject to [annual]
120 biennial audits by the State Auditors of Public Accounts.

121 Sec. 10. Section 22a-263 of the general statutes is repealed and the
122 following is substituted in lieu thereof (*Effective October 1, 2020*):

123 The directors of the authority shall meet at least monthly at the call
124 of the chairman and may meet more frequently if necessary and
125 desirable. It shall maintain at all times minutes of its meetings including
126 its considerations, deliberations, decisions and resolutions, which
127 minutes shall be considered public records. It shall maintain all
128 necessary records and data with respect to its operations and shall
129 report quarterly to the Governor and annually to the General Assembly,
130 upon its operations. Such reports shall include but not be limited to a
131 listing of the number and type of waste management service contracts
132 entered into with local government units and persons, and the charges
133 therefor; a listing of the contracts entered into for the services of private
134 industry in the operation of systems and facilities; a map showing the
135 location of all facilities owned or leased by the authority; a schedule of
136 the amounts of waste received and processed in such facilities; a listing
137 of the outstanding issues of notes and bonds of the authority and the
138 payment status thereof; a budget showing the administrative expenses
139 of the authority; a report of revenues of the authority from all sources
140 and of the redistribution of any surplus revenues. [The authority shall
141 be subject to audit by the state Auditors of Public Accounts in
142 accordance with normal audit practices prescribed for departments,
143 boards, commissions and other agencies of the state.]

144 Sec. 11. Subsection (c) of section 10-357b of the general statutes is
145 repealed and the following is substituted in lieu thereof (*Effective October*
146 *1, 2020*):

147 (c) The State Education Resource Center shall be subject to (1) rules,
148 regulations and restrictions on purchasing, procurement, personal
149 service agreements and the disposition of assets generally applicable to
150 Connecticut state agencies, including those contained in titles 4, 4a and
151 4b and section 4e-19, and (2) audit by the Auditors of Public Accounts
152 under section [2-90] 1-123.

153 Sec. 12. Subsection (e) of section 4b-21 of the general statutes is
154 repealed and the following is substituted in lieu thereof (*Effective July 1,*
155 *2020*):

156 (e) After receiving notification from the secretary that such land,
157 improvement or interest may be treated as surplus, the Commissioner
158 of Administrative Services shall offer to convey such land, improvement
159 or interest to the municipality in which the land, improvement or
160 interest is located, including, but not limited to, by selling, leasing,
161 exchanging or entering into agreements concerning such land,
162 improvement or interest, provided (1) prior to such conveyance, the
163 municipality by vote of its legislative body accepts such conveyance,
164 and (2) a resolution of such municipal action, verified by the clerk of the
165 municipality, is delivered to the Commissioner of Administrative
166 Services not more than [one hundred twenty] sixty days after receiving
167 notice from the commissioner regarding the proposed conveyance. If
168 the municipality fails to deliver such resolution to the commissioner
169 within such [one-hundred-twenty-day] sixty-day period, the
170 municipality shall be deemed to have declined the proposed
171 conveyance, provided the commissioner may extend the [one-hundred-
172 twenty-day] sixty-day period deadline by not more than an additional
173 [sixty] thirty days. The municipality shall waive all rights to purchase
174 the land, improvement, interest or part thereof if the municipality
175 declines or is deemed to have declined the conveyance of such land,
176 improvement, interest or part thereof.

177 Sec. 13. Section 2-90b of the general statutes is repealed. (*Effective*
 178 *October 1, 2020*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2020</i>	2-90(g)
Sec. 2	<i>October 1, 2020</i>	New section
Sec. 3	<i>October 1, 2020</i>	2-90(c)
Sec. 4	<i>October 1, 2020</i>	New section
Sec. 5	<i>October 1, 2020</i>	10-91g(a)
Sec. 6	<i>October 1, 2020</i>	31-426
Sec. 7	<i>October 1, 2020</i>	8-260
Sec. 8	<i>October 1, 2020</i>	15-120kk
Sec. 9	<i>October 1, 2020</i>	32-42
Sec. 10	<i>October 1, 2020</i>	22a-263
Sec. 11	<i>October 1, 2020</i>	10-357b(c)
Sec. 12	<i>July 1, 2020</i>	4b-21(e)
Sec. 13	<i>October 1, 2020</i>	Repealer section

Statement of Purpose:

To implement the recommendations of the Auditors of Public Accounts contained in their 2019 annual report.

[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.]