

1 H.543

2 Introduced by Committee on Government Operations

3 Date:

4 Subject: Auditor of Accounts; public records; reports

5 Statement of purpose of bill as introduced: This bill proposes to:

6 (1) codify current requirements that the Auditor of Accounts post
7 information on his or her official website about audit reports, and repeal the
8 parallel requirement in session law;

9 (2) exempt from public inspection and copying under the Public
10 Records Act draft audit materials and working papers until a final audit report
11 is completed;

12 (3) repeal an annual reporting requirement of the Auditor of Accounts
13 contained in session law, consistent with a prior repeal of parallel statutory
14 law; and

15 (4) authorize the electronic sending of municipal reports.

16 An act relating to records and reports of the Auditor of Accounts

1 It is hereby enacted by the General Assembly of the State of Vermont:

2 Sec. 1. 2012 Acts and Resolves No. 155, Sec. 24 is amended to read:

3 Sec. 24. AUDITOR WEBSITE; AUDIT FINDINGS

4 (a) By July 1, 2012, the ~~auditor of accounts~~ Auditor of Accounts shall
5 prominently post on his or her official state website ~~the following information:~~

6 (1) a summary of all embezzlements and false claims, as that term is
7 described in 13 V.S.A. § 3016, against any agency or department of the ~~state~~
8 State committed within the last five years, whether committed by a state
9 employee, contractor, or other person. The summary shall include the names
10 of all persons or entities convicted of those offenses; ~~and~~

11 (2)(A) ~~all reports with findings that result from audits conducted under~~
12 ~~32 V.S.A. § 163(1); and~~

13 (B) ~~a summary of significant recommendations arising out of the~~
14 ~~audits that are contained in audit reports conducted under 32 V.S.A. § 163(1)~~
15 ~~and issued since January 1, 2012, and the dates on which corrective actions~~
16 ~~were taken related to those recommendations. Recommendation follow up~~
17 ~~shall be conducted at least biennially and for at least four years from the date~~
18 ~~of the audit report.~~

19 * * *

1 Sec. 2. 32 V.S.A. § 163 is amended to read:

2 § 163. DUTIES OF THE AUDITOR OF ACCOUNTS

3 In addition to any other duties prescribed by law, the ~~auditor of accounts~~

4 Auditor of Accounts shall:

5 * * *

6 (3) ~~[Repealed.]~~ (A) Annually, on or before July 1, prominently post on
7 his or her official state website the following information:

8 (i) all reports with findings that result from audits conducted under
9 subdivision (1) of this section; and

10 (ii) a summary of significant recommendations contained in audit
11 reports arising from audits conducted under subdivision (1) of this section and
12 issued since January 1, 2012, and the dates on which corrective actions were
13 taken related to those recommendations.

14 (B) Follow up on recommendations described in subdivision (A)(ii)
15 of this subdivision (3) at least biennially and for at least four years from the
16 date of the audit report.

17 (4) From time to time, as audits are completed, report his or her audit
18 findings first to the ~~speaker of the house of representatives~~ Speaker of the
19 House of Representatives and the ~~president pro tempore of the senate~~ President
20 Pro Tempore of the Senate, then to the ~~governor~~ Governor, the ~~secretary of~~
21 ~~administration~~ Secretary of Administration, the ~~commissioner of finance and~~

1 ~~management~~ Commissioner of Finance and Management, and the head of the
2 department, institution, or agency covered by the report. The audit reports
3 shall be public records and ~~10 copies~~ a copy of each report shall be furnished
4 to and kept in the ~~state library~~ State Library for public use. Draft audit reports,
5 working papers, correspondence, and other materials relied on by the Auditor
6 of Accounts to produce the draft audit report shall be confidential and exempt
7 from public inspection and copying under the Public Records Act until the
8 audit is completed, but shall be provided to the audited entity upon request
9 unless the record is exempt from public inspection and copying under another
10 provision of law. Draft audit reports, working papers, correspondence, and
11 other materials received by an audited entity prior to completion of the audit
12 shall remain confidential until completion of the audit, and shall not be further
13 disclosed by the audited entity until completion of the audit.

14 Sec. 3. 2007 Acts and Resolves No. 65, Sec. 42(a) is amended to read:

15 (a) By February 15 of each calendar year, ~~the state auditor of accounts shall~~
16 ~~report to the house and senate committees on appropriations any findings,~~
17 ~~issues, and recommendations arising from audit reports. Also by February 15,~~
18 those agencies and departments that have outstanding audit recommendations
19 shall submit plans to the ~~house and senate committees on appropriations~~ House
20 and Senate Committees on Appropriations for addressing these issues.

1 Sec. 4. 24 V.S.A. § 1173 is amended to read:

2 § 1173. TOWN OR VILLAGE REPORTS

3 The clerk of a municipality shall supply annually each library in such
4 municipality with two copies of the municipal report, upon its publication.

5 The clerk shall also ~~mail send~~ to the ~~state library~~ State Library two copies
6 thereof, and one copy each to the ~~secretary of state, commissioner of taxes,~~
7 ~~state board of health, commissioner for children and families, commissioner of~~
8 ~~Vermont health access, auditor of accounts, and board of education~~ Secretary
9 of State, Commissioner of Taxes, State Board of Health, Commissioner for
10 Children and Families, Commissioner of Vermont Health Access, Auditor of
11 Accounts, and Board of Education. Officers making these reports shall supply
12 the clerk of the municipality with the printed copies necessary for him or her to
13 comply with the provisions of this section and section 1174 of this title.

14 Sec. 5. EFFECTIVE DATE

15 This act shall take effect on passage.