1	Introduced by Committee on Government Operations
2	Referred to Committee on
3	Date:
4	Subject: Finance; fiscal officers and commissions; Auditor of Accounts;
5	powers and duties
6	Statement of purpose of bill as introduced: This bill proposes to amend the
7	powers and duties of the Auditor of Accounts.

8	An act relating to the powers and duties of the Auditor of Accounts
9	It is hereby enacted by the General Assembly of the State of Vermont:
10	Sec. 1. 32 V.S.A. § 163 is amended to read:
11	§ 163. DUTIES OF THE AUDITOR OF ACCOUNTS
12	In addition to any other duties prescribed by law, the Auditor of Accounts
13	shall:
14	(1) Annually perform or contract for the audit of the basic financial
15	statements of the State of Vermont and, at his or her discretion, conduct
16	governmental audits as defined by governmental auditing standards issued by
17	the United States Government Accountability Office (GAO), of every
18	department, institution, and agency, and instrumentality of the State, including
19	trustees or custodians of retirement and other trust funds held by the State or
20	any officer or officers of the State, and also including every county officer who
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1	receives or disburses funds of the State or for the benefit of the State or any
2	county.
3	* * *
4	(3)(A) Prominently post and retain on his or her official State website,
5	and update at least annually on or before July 1, the following information:
6	(i) All reports with findings that result from audits conducted
7	under subdivision (1) of this section.
8	(ii) A summary of significant recommendations contained in audit
9	reports issued since January 1, 2012 arising from audits conducted under
10	subdivision (1) of this section, and the dates on which corrective actions were
11	taken related to those recommendations.
12	(iii) A summary of all embezzlement convictions, and false claim
13	convictions as described in 13 V.S.A. § 3016, against any agency or
14	department of the State, since July 1, 2007. The summary shall include the
15	names of all persons convicted of those offenses.
16	(B) Follow Periodically follow up on recommendations described in
17	subdivision (A)(ii) of this subdivision (3) at least biennially and for at least
18	four three years from the date of year the audit report was issued.
19	* * *

1	(5) Make special audits of any department, institution, and agency, or
2	instrumentality of the State as the governor Governor may from time to time
3	require.
4	* * *
5	Sec. 2. 32 V.S.A. § 167 is amended to read:
6	§ 167. RECORDS TO BE AVAILABLE FOR AUDIT
7	(a)(1) For the purpose of examination and audit authorized by law, all the
8	records, accounts, books, papers, reports, and returns in all formats of all
9	departments, institutions, and agencies, and instrumentalities of the State,
10	including the trustees or custodians of trust funds and all municipal, school
11	supervisory union, school district, and county officers who receive or disburse
12	funds for the benefit of the State, shall be made available to the Auditor of
13	Accounts.
14	(2) It shall be the duty of each officer of each department, institution,
15	and agency, and instrumentality of the State or municipality, school
16	supervisory union, school district, or county to provide the records, accounts,
17	books, papers, reports, returns, and such other explanatory information when
18	required by the Auditor of Accounts.
19	* * *

1	Sec. 3. 29 V.S.A. § 735 is amended to read:
2	§ 735. ANNUAL REPORT; AUDIT
3	* * *
4	(b) The auditor of accounts of the state and his duly authorized
5	representatives may at any time examine the accounts and books of the
6	authority including its receipts, disbursements, contracts, sinking funds,
7	investments and any other matters relating to its financial statement.
8	[Repealed.]
9	Sec. 4. 30 V.S.A. § 8071 is amended to read:
10	§ 8071. QUARTERLY AND ANNUAL REPORTS; AUDIT
11	* * *
12	(b) Auditor examinations. The Auditor of Accounts of the State and his or
13	her duly authorized representatives may at any time examine the accounts and
14	books of the Authority including its receipts, disbursements, contracts, sinking
15	funds, investments, and any other matters relating to its financial statements.
16	[Repealed.]
17	* * *

1	Sec. 5. 18 V.S.A. § 8907 is amended to read:
2	§ 8907. DESIGNATION OF AGENCIES TO PROVIDE MENTAL
3	HEALTH AND DEVELOPMENTAL DISABILITY SERVICES
4	(a) Except as otherwise provided in this chapter, the Commissioners of
5	Mental Health and of Disabilities, Aging, and Independent Living shall, within
6	the limits of funds designated by the Legislature General Assembly for this
7	purpose, ensure that community services to persons with a mental condition or
8	psychiatric disability and persons with a developmental disability throughout
9	the State are provided through designated community mental health agencies.
10	The Commissioners shall designate public or private nonprofit agencies to
11	provide or arrange for the provision of these services.
12	* * *
13	(c) The Auditor of Accounts of the State or his or her authorized
14	representatives may at any time examine the accounts and books of the
15	agencies designated under this chapter, including receipts, disbursements,
16	contracts, funds, investments, and any other matters relating to their work on
17	behalf of the State to provide community mental health and developmental
18	disability services.

1	Sec. 6. 18 V.S.A. § 9352 is amended to read:
2	§ 9352. VERMONT INFORMATION TECHNOLOGY LEADERS
3	* * *
4	(k) Audits. The Auditor of Accounts of the State and his or her authorized
5	representatives may at any time examine the accounts and books of VITL,
6	including its receipts, disbursements, contracts, funds, investments, and any
7	other matters relating to its designation as the operator of the exclusive
8	statewide health information exchange network for Vermont.
9	Sec. 7. 16 V.S.A. § 2177 is amended to read:
10	§ 2177. CONTROLS AND AUDITS; FINANCIAL REPORTS; OTHER
11	REPORTS
12	* * *
13	(b) The financial statements of the Corporation shall be audited annually as
14	of June 30 by an independent public accounting firm registered in Vermont in
15	accordance with government auditing standards issued by the U.S.
16	Government Accountability Office. The Auditor of Accounts or his or her
17	designee shall be the State's nonvoting representative to an audit committee
18	established by the Board.
19	* * *

Sec. 8. 16 V.S.A. § 2281 is amended to read:	
§ 2281. ANNUAL AUDIT; REPORTS; CONTROL OF FUNDS	
* * *	
(d) Control of funds appropriated and of the work carried on shall be vested	
in the Board of Trustees of the University of Vermont and State Agricultural	
College.	
(e) The University of Vermont and State Agricultural College shall provide	
an accounting service which that shall account for the expenditures by	
divisions.	
(f) Control of funds appropriated shall be vested in the Board of Trustees	
of the University of Vermont and State Agricultural College. All funds	
appropriated to the Agricultural College shall be kept in a separate account and	
shall be audited annually by an independent accounting firm registered in the	
State of Vermont in accordance with government auditing standards issued by	
the U.S. Government Accountability Office.	
Sec. 9. 16 V.S.A. § 2835 is amended to read:	
§ 2835. CONTROLS, AUDITS, AND REPORTS	
(a) Control of funds appropriated and all procedures incident to the	

- 19 carrying out of the purposes of this chapter shall be vested in the Board.
- 20 (b) The books of account of the Corporation shall be audited annually by
- 21 an independent public accounting firm registered in the State of Vermont in

1	accordance with government auditing standards issued by the U.S.
2	Government Accountability Office (GAO), and the resulting audit report shall
3	be filed with the Secretary of Administration not later than November 1 each
4	year. The Auditor of Accounts or his or her designee shall be the State's
5	nonvoting representative to an audit committee established by the Board.
6	(c) Biennially, the Board shall report to the Legislature General Assembly
7	on its activities during the preceding biennium. The provisions of
8	2 V.S.A. § 20(d) (expiration of required reports) shall not apply to the report to
9	be made under this section subsection.
10	Sec. 10. EFFECTIVE DATE
11	This act shall take effect on July 1, 2016.