

No. 108. An act relating to records and reports of the Auditor of Accounts.

(H.543)

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

Sec. 1. REPEAL

2012 Acts and Resolves No. 155, Sec. 24 (auditor website; audit findings) is repealed.

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

§ 163. DUTIES OF THE AUDITOR OF ACCOUNTS

In addition to any other duties prescribed by law, the ~~auditor of accounts~~ Auditor of Accounts shall:

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(3) ~~{Repealed.}~~ (A) Prominently post and retain on his or her official State website, and update at least annually on or before July 1, the following information:

(i) All reports with findings that result from audits conducted under subdivision (1) of this section.

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

(iii) A summary of all embezzlement convictions, and false claim convictions as described in 13 V.S.A. § 3016, against any agency or

department of the State, since July 1, 2007. The summary shall include the names of all persons convicted of those offenses.

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

(4) From time to time, as audits are completed, report his or her audit findings first to the ~~speaker of the house of representatives~~ Speaker of the House of Representatives and the ~~president pro tempore of the senate~~ President Pro Tempore of the Senate, then to the ~~governor~~ Governor, the ~~secretary of administration~~ Secretary of Administration, the ~~commissioner of finance and management~~ Commissioner of Finance and Management, and the head of the department, institution, or agency covered by the report. The audit reports shall be public records and ~~10 copies~~ a copy of each report shall be furnished to and kept in the ~~state library~~ State Library for public use. Draft audit reports, working papers, correspondence, and other materials relied on by the Auditor of Accounts to produce the draft audit report shall be confidential and exempt from public inspection and copying under the Public Records Act until the audit is completed, but shall be provided to the audited entity upon request unless the record is exempt from public inspection and copying under another provision of law. Draft audit reports, working papers, correspondence, and other materials received by an audited entity prior to completion of the audit

shall remain confidential until completion of the audit, and shall not be further disclosed by the audited entity until completion of the audit.

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

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

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

§ 1173. TOWN OR VILLAGE REPORTS

The clerk of a municipality shall supply annually each library in such municipality with two copies of the municipal report, upon its publication. The clerk shall also ~~mail~~ send to the ~~state library~~ State Library two copies thereof, and one copy each to the ~~secretary of state, commissioner of taxes, state board of health, commissioner for children and families, commissioner of Vermont health access, auditor of accounts, and board of education~~ Secretary of State, Commissioner of Taxes, State Board of Health, Commissioner for Children and Families, Commissioner of Vermont Health Access, Auditor of Accounts, and Board of Education. Officers making these reports shall supply

the clerk of the municipality with the printed copies necessary for him or her to comply with the provisions of this section and section 1174 of this title.

Sec. 5. EFFECTIVE DATE

This act shall take effect on passage.

Date Governor signed bill: April 22, 2014