**§244. Records and reports; findings of improper practices**

The State Auditor may not perform the accounting functions for the State, but shall audit the accounts, books, records and other evidences of financial transactions kept in the Department of Financial and Administrative Services or in the other departments and agencies of State Government. The State Auditor shall prepare and publish a report for each fiscal year, setting forth the essential facts of such audits in summary form, within the following fiscal year after the books of the State Controller have been officially closed. If the State Auditor finds in the course of an audit evidences of improper transactions, or of unacceptable practices in keeping accounts or handling funds or of any other improper practice of financial administration, the State Auditor shall report the same to the Governor and the Legislature immediately. After reporting evidence of material weaknesses or reportable conditions, the State Auditor shall provide for subsequent review to ensure that those conditions are addressed in a timely manner and report to the Governor and the Legislature to confirm the status of the correction of those conditions. If the State Auditor finds evidences of illegal transactions, the State Auditor shall immediately report those transactions both to the Governor and to the Attorney General. All such evidences must be included in the annual reports of the State Auditor and the State Auditor may, at the State Auditor's discretion, make them public at any time during the fiscal year. [PL 2003, c. 450, §4 (AMD).]

By September 15th of each year, the State Auditor shall schedule a meeting with each joint standing committee of the Legislature having jurisdiction over those departments or agencies in the audit of which the State Auditor has identified findings and the joint standing committees of the Legislature having jurisdiction over appropriations and financial affairs and state and local government matters. The State Auditor shall present an assessment of findings and recommendations of the most recently completed audit performed pursuant to this section, including, but not restricted to, questioned costs and material weaknesses of state programs. The State Auditor shall notify affected state agencies and applicable state central service agency officials, such as, without limitation, the State Controller, State Budget Officer, Chief Procurement Officer and Chief Information Officer, of the meeting time and place. [PL 2023, c. 516, Pt. B, §5 (AMD).]

SECTION HISTORY

PL 1971, c. 145, §3 (AMD). PL 1979, c. 541, §A22 (AMD). PL 1985, c. 785, §A20 (AMD). PL 1995, c. 651, §1 (AMD). PL 1995, c. 651, §5 (AFF). PL 1999, c. 208, §2 (AMD). PL 2003, c. 450, §4 (AMD). PL 2023, c. 516, Pt. B, §5 (AMD).

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