

OFFICE OF LEGISLATIVE RESEARCH  
PUBLIC ACT SUMMARY



**PA 25-147—sHB 7090**

*Government Oversight Committee*

*Appropriations Committee*

**AN ACT CONCERNING THE TIMING AND SCOPE OF AUDITS BY THE  
AUDITORS OF PUBLIC ACCOUNTS**

**SUMMARY:** This act generally gives the Government Oversight Committee greater involvement in the audits done by the Auditors of Public Accounts (APA).

The law generally requires APA to audit each state officer, department, commission, board, court, quasi-public agency, and institution supported by the state at least once every two years, or as frequently as it deems necessary. The act requires APA, starting by July 1, 2026, to annually give the Government Oversight Committee a proposed schedule for the audits it plans to do over the following calendar year.

Under the act, if an APA report on a state agency or quasi-public agency includes violations of state laws or regulations, other than minor or technical recommendations, the agency must report on the status of any corrective actions it has taken. It must make this report to APA, the governor, and the legislature within six months after the report was issued. Upon receiving the report, the Government Oversight Committee may ask APA to verify anything in the agency's corrective action report and APA must respond within 60 days.

The act also allows the Government Oversight Committee to ask APA to perform a "limited performance engagement," which under the act is a review of a specific program or entity under an agreement between APA and the committee's chairpersons and ranking members on the engagement's objectives, scope, methodology, and timing. APA must respond on whether it will perform the limited performance engagement within 60 days after receiving the request, and if so, include its suggested scope and schedule. The act requires APA to perform these limited performance engagements within available appropriations.

The act also expands the entities to which APA must send its reports to include the Government Oversight Committee. The law requires APA to report its audits' findings and recommendations to the governor, comptroller, and Appropriations Committee, and the act requires that the Government Oversight Committee also receive them. It also requires APA to report to the committee whenever it learns that the following has occurred or is contemplated: (1) an unauthorized, illegal, irregular, or unsafe handling or expenditure of state or quasi-public agency funds or (2) a breakdown in safekeeping of state or quasi-public resources. As under prior law, APA must also report this to the governor, comptroller, attorney general, and clerks of the House and Senate. By law, unchanged by the act, APA can delay making these reports to give the agency a reasonable time to investigate, but it must notify the attorney general about the decision to delay reporting.

**EFFECTIVE DATE:** October 1, 2025