



General Assembly

February Session, 2026

Raised Bill No. 251

LCO No. 1670



Referred to Committee on GOVERNMENT OVERSIGHT

Introduced by:
(GOS)

AN ACT INCREASING THE AUTHORITY OF THE AUDITORS OF PUBLIC ACCOUNTS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 2-90 of the 2026 supplement to the general statutes
2 is repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2026*):

4 (a) The Auditors of Public Accounts shall organize the work of their
5 office in such manner as they deem most economical and efficient and,
6 except as provided in subsection (d) of this section, shall determine the
7 scope and frequency of any audit they conduct.

8 (b) Said auditors, with the Comptroller, shall, at least annually and as
9 frequently as they deem necessary, audit the books and accounts of the
10 Treasurer, including, but not limited to, trust funds, as defined in section
11 3-13c, and certify the results to the Governor. The auditors shall, at least
12 annually and as frequently as they deem necessary, audit the books and
13 accounts of the Comptroller and certify the results to the Governor.
14 They shall examine and prepare certificates of audit with respect to the
15 financial statements contained in the annual reports of the Treasurer

16 and Comptroller, which certificates shall be made part of such annual
17 reports. In carrying out their responsibilities under this section, said
18 auditors may retain independent auditors to assist them.

19 (c) (1) Said auditors shall audit, on a biennial basis if deemed most
20 economical and efficient, or as frequently as they deem necessary, the
21 books and accounts, records of operations and activities, systems and
22 data of each officer, department, commission, board and court of the
23 state government, all institutions supported by the state and all public
24 and quasi-public bodies, politic and corporate, created by public or
25 special act of the General Assembly and not required to be audited or
26 subject to reporting requirements, under the provisions of chapter 111,
27 except as provided in subsection (d) of this section.

28 (2) Each such audit may include an examination of any relevant
29 information concerning the department, commission, board or court of
30 state government being audited that is in the possession or control of a
31 private entity that has a contract with such department, commission,
32 board or court, and such information shall be provided upon demand
33 in a format prescribed by the auditors at no cost to the auditors or the
34 department, commission, board or court. If only a sampling of
35 transactions of the contracted private entity are provided to the auditors
36 by such entity, the auditors may require additional transaction
37 information to be provided upon request and require additional review
38 of the audit findings that were based upon such sampling.

39 (3) For each such audit of a private entity that receives twenty-five
40 thousand dollars or more in state funds annually to provide housing or
41 human services, the auditors shall visit the principal office of such entity
42 as part of the audit.

43 ~~[(3)]~~ (4) Each such audit may include an examination of performance
44 in order to determine effectiveness in achieving expressed legislative
45 purposes. The joint standing committee of the General Assembly having
46 cognizance of matters relating to government oversight may request the

47 auditors to perform a limited performance engagement. Not later than
48 sixty days after receipt of such request, the auditors shall respond
49 regarding whether they will perform such limited performance
50 engagement and, if so, the suggested scope and schedule for such
51 engagement. The auditors shall perform any such limited performance
52 engagement within available appropriations. As used in this
53 subdivision, a "limited performance engagement" means a review of a
54 specific program or entity pursuant to an agreement between the
55 chairpersons and ranking members of the joint standing committee of
56 the General Assembly having cognizance of matters relating to
57 government oversight and the auditors concerning the objectives, scope,
58 methodology and timing of such engagement.

59 [(4)] (5) The auditors shall report their findings and recommendations
60 to the Governor, the State Comptroller and the joint standing
61 committees of the General Assembly having cognizance of matters
62 relating to appropriations and the budgets of state agencies and
63 government oversight.

64 (d) Not later than July 1, 2026, and annually thereafter, the auditors
65 shall submit a proposed schedule for the audits they plan to conduct
66 during the following fiscal year to the joint standing committee of the
67 General Assembly having cognizance of matters relating to government
68 oversight.

69 (e) The Auditors of Public Accounts may enter into such contractual
70 agreements as may be necessary for the discharge of their duties. Any
71 audit or report which is prepared by a person, firm or corporation
72 pursuant to any contract with the Auditors of Public Accounts shall bear
73 the signature of the person primarily responsible for the preparation of
74 such audit or report. As used in this subsection, the term "person" means
75 a natural person.

76 (f) (1) If the Auditors of Public Accounts discover, or if it should come
77 to their knowledge, that any unauthorized, illegal, irregular or unsafe

78 handling or expenditure of state funds or quasi-public agency funds or
79 any breakdown in the safekeeping of any resources of the state or a
80 quasi-public agency has occurred or is contemplated, they shall
81 forthwith report the facts to the Governor, the State Comptroller, the
82 clerk of each house of the General Assembly, the joint standing
83 committee of the General Assembly having cognizance of matters
84 relating to government oversight and the Attorney General, except that
85 if a matter reported to the Auditors of Public Accounts pursuant to
86 section 4-33a is still under investigation by a state or quasi-public
87 agency, the Auditors of Public Accounts may give the agency a
88 reasonable amount of time to conduct such investigation prior to the
89 auditors reporting the matter to said officials and committee or the
90 auditors may decide to investigate the matter. If the Auditors of Public
91 Accounts decide to investigate the matter, they may summon witnesses,
92 require the production of any necessary books, papers or other
93 documents and administer oaths to witnesses, where necessary, for the
94 purpose of an investigation pursuant to this section. Service of a
95 subpoena ad testificandum, subpoena duces tecum and a notice of
96 deposition, may be made by: (A) Personal service or service at the usual
97 place of abode; or (B) registered or certified mail, return receipt
98 requested, a duly executed copy thereof addressed to the person to be
99 served at such person's principal place of business in this state, or, if
100 such person has no principal place of business in this state, at such
101 person's principal office or such person's residence.

102 (2) If the Auditors of Public Accounts decide to delay reporting such
103 matter in accordance with subdivision (1) of this subsection, the auditors
104 shall immediately notify the Attorney General of such decision.

105 (3) Any Auditor of Public Accounts neglecting to make the report
106 required under subdivision (1) of this subsection, or any agent of the
107 auditors neglecting to report to the Auditors of Public Accounts any
108 such matter discovered by such agent or coming to such agent's
109 knowledge, shall be fined not more than one hundred dollars or
110 imprisoned not more than six months, or both.

111 (4) Any state agency or quasi-public agency that is the subject of a
112 report of the Auditors of Public Accounts that contains violations of
113 state statute or regulation, other than only minor or technical
114 recommendations, not later than six months after the issuance of the
115 auditors' report, shall report on the status of any corrective action
116 undertaken by such state agency or quasi-public agency to address such
117 violations, to the auditors, the Governor and the General Assembly, in
118 accordance with the provisions of section 11-4a. Upon the receipt of the
119 agency's report, the joint standing committee of the General Assembly
120 having cognizance of matters relating to government oversight may
121 request the auditors to verify any matter in the agency's corrective
122 action report and the auditors shall have not more than sixty days to
123 respond to such request.

124 (5) The auditors may establish performance and accountability
125 standards for any state agency or quasi-public agency that is the subject
126 of a report of the Auditors of Public Accounts that contains substantial
127 violations of state statute or regulation concerning one or more
128 contracts. The auditors may require the state agency or quasi-public
129 agency to meet such standards, to the satisfaction of the auditors, prior
130 to the agency or quasi-public agency renewing such contracts.

131 (g) All reports issued or made pursuant to this section shall be
132 retained in the offices of the Auditors of Public Accounts for a period of
133 not less than five years. The auditors shall file one copy of each such
134 report with the State Librarian.

135 (h) Each state agency shall keep its accounts in such form and by such
136 methods as to exhibit the facts required by said auditors and, the
137 provisions of any other general statute notwithstanding, shall make all
138 records and accounts available to them or their agents, upon demand.
139 Notwithstanding any provision of the general statutes, no state agency
140 may deny the auditors access to their records or accounts.

141 (i) Where there are statutory requirements of confidentiality with

142 regard to such records and accounts or examinations of
143 nongovernmental entities which are maintained by a state agency, such
144 requirements of confidentiality and the penalties for the violation
145 thereof shall apply to the auditors and to their authorized
146 representatives in the same manner and to the same extent as such
147 requirements of confidentiality and penalties apply to such state agency.
148 In addition, the portion of (1) any audit or report prepared by the
149 Auditors of Public Accounts that concerns the internal control structure
150 of a state information system or the identity of an employee who
151 provides information regarding alleged fraud or weaknesses in the
152 control structure of a state agency that may lead to fraud, or (2) any
153 document that may reveal the identity of such employee, shall not be
154 subject to disclosure under the Freedom of Information Act, as defined
155 in section 1-200.

156 (j) Said auditors shall audit, in accordance with the provisions of
157 section 10-91g, the records and accounts of any private provider of
158 special education services, as defined in said section. Any private
159 provider of special education services being audited by said auditors
160 shall provide any information said auditors deem necessary to conduct
161 such audit.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2026</i>	2-90

Statement of Purpose:

To authorize the Auditors of Public Accounts to (1) require additional review in audits where only a sampling of transactions was obtained, (2) require physical site visits of certain housing and human services providers, (3) establish agency and quasi-public agency performance and accountability standards, and (4) issue subpoenas pursuant to an investigation.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]