CHAPTER 143

ACCOUNTS AND CONTROL

§1541. Powers and duties relating to accounting

The Department of Administrative and Financial Services, through the Office of the State Controller, has authority: [PL 2003, c. 600, §2 (AMD).]

1. Official system of general accounts. To maintain an official system of general accounts, unless otherwise provided by law, embracing all the financial transactions of the State Government;

2. Approve contracts and orders. To examine and approve all contracts, orders and other documents, the purpose of which is to incur financial obligations against the State Government, to ascertain that moneys have been duly appropriated and allotted to meet such obligations and will be available when such obligations will become due and payable;

3. Audit. To audit and approve bills, invoices, accounts, payrolls and all other evidences of claims, demands or charges against the State Government; and to determine the regularity, legality and correctness of such claims, demands or charges. The State Controller may elect to audit electronically based systems for adequate safeguards and procedural controls. Notwithstanding any other provision of law, the State Controller may engage through sole source contracts auditors, accountants and investigators the State Controller considers necessary for special audits, financial audits and investigations to monitor and ensure adherence to contracts and to ensure proper financial controls. This subsection may not be construed to limit the powers and duties conferred and imposed by law upon the State Auditor as provided in Title 5, chapter 11;
[PL 2005, c. 3, Pt. L, §1 (AMD).]

4. Inspect materials and labor. To inquire into and cause an inspection to be made of articles and materials furnished, or work and labor performed, for the purpose of ascertaining that the prices, quality and amount of such articles or materials are fair, just and reasonable, and that all the requirements expressed or implied pertaining thereto have been complied with, and to reject or disallow any excess;

5. Reports. To make monthly reports on all receipts and expenditures of the State Government to the Governor and the State Auditor; to make monthly reports on appropriations, allotments, encumbrances and authorized payments to the Governor, to the State Auditor and to the head of the department or agency directly concerned;

6. Forms. To prescribe the forms of receipts, vouchers, bills or claims to be filed by departments and agencies with the Department of Administrative and Financial Services;
[PL 2007, c. 466, Pt. A, §10 (AMD).]

7. Subsidiary accounts. To prescribe such subsidiary accounts, including cost accounts, for the various departments and agencies as may be desired for the purposes of administration, supervision and financial control;

8. Examine accounts. To examine the accounts of every department or agency receiving appropriations from the State;

9. Illegality of expenditures. To report to the Attorney General for such action, civil or criminal, as he may deem necessary, all facts showing illegality in the expenditure of public moneys or the misappropriation of public properties;

10. Other rights, powers and duties. To exercise the rights, powers and duties conferred and imposed by law upon the State Auditor that were effective November 9, 1931 insofar as these relate to

financial administration and general accounting control of the State Government, involving the keeping of general accounts, the auditing before payment of bills or vouchers and the authorizing of all claims against the State for which appropriations have been made. The State Controller may delegate authority for final approval of bills and vouchers to state agencies subject to adequate safeguards. This delegation of authority may be revoked by the State Controller at any time. The State Controller shall set up and maintain special accounts with respect to money received for designated purposes from the Federal Government.
[PL 1993, c. 410, Pt. C, §1 (AMD).]

10-A. Internal control standards. To implement the following internal control standards that define the minimum level of quality acceptable for internal control systems in operation throughout the various state agencies and departments and constitute the criteria against which such internal control systems must be evaluated by the State Controller. Internal control systems for the various state agencies and departments must be developed in accordance with the following internal control guidelines established by the State Controller.

A. Internal control systems of state agencies and departments are to be clearly documented and readily available for examination. Documentation of a state agency's or department's internal control systems must include internal control procedures, internal control accountability systems and identification of the operating cycles. Documentation of the state agency's or department's internal control systems must appear in management directives, administrative policy, procedures and manuals. [PL 2003, c. 451, Pt. F, §1 (NEW).]

B. All transactions and other significant events involving state agencies or departments must be promptly recorded, clearly documented and properly classified as to amount, account, fund and fiscal year. Documentation of a transaction or event must include the entire process or life cycle of the transaction or event, including the initiation or authorization of the transaction or event, all aspects of the transaction while in process and the classification in the accounting records. [PL 2003, c. 451, Pt. F, §1 (NEW).]

C. Transactions and other significant events involving state agencies or departments may be authorized and executed only by persons acting within the scope of their authority. Authorizations must be clearly communicated to managers and employees and must include the specific conditions and terms under which authorizations may be made. [PL 2003, c. 451, Pt. F, §1 (NEW).]

D. Key duties and responsibilities involving state agencies or departments, including authorizing, approving and recording transactions; issuing and receiving assets; making payments; and reviewing or monitoring transactions, must be assigned systematically to a number of individuals to ensure that effective checks and balances exist. [PL 2003, c. 451, Pt. F, §1 (NEW).]

E. Qualified and continuous supervision of all transactions and significant events must be provided by state agencies or departments to ensure that internal control objectives are achieved. The duties of a supervisor in carrying out this responsibility include clearly communicating the duties, responsibilities and accountabilities assigned to each staff member, systematically reviewing each member's work to the extent necessary and approving work at critical points to ensure that work flows as intended. [PL 2003, c. 451, Pt. F, §1 (NEW).]

F. Access to resources and records must be limited to authorized individuals as determined by the state agency or department head, except that the powers and duties of the State Auditor may not be limited by this subsection. Restrictions on access to resources depend upon the vulnerability of the resource and the perceived risk of loss, both of which must be periodically assessed. The state agency or department head is responsible for maintaining accountability for the custody and use of resources and shall assign qualified individuals for that purpose. Periodic comparison must be made between the resources and the recorded accountability of the resources to reduce the risk of

unauthorized use or loss and protect against waste and wrongful acts. The vulnerability and value of the state agency or department resources determine the frequency of this comparison.

Within each state agency or department there must be a qualified employee whose responsibility, in addition to the employee's regularly assigned duties, is to ensure that the state agency or department has written documentation of its internal accounting and administrative control system on file. The employee shall, annually, or more often as conditions warrant, evaluate the effectiveness of the state agency's or department's internal control system and establish and implement changes necessary to ensure the continued integrity of the system. The employee shall:

(1) Ensure that the documentation of all internal control systems is readily available for examination by the State Controller, Commissioner of Administrative and Financial Services and State Auditor;

(2) Certify to the State Controller that the appropriate updates have been made and implemented by the state agency or department;

(3) Ensure that the results of audits and recommendations to improve state agency or department internal controls are promptly evaluated by the state agency or department management;

(4) Ensure that timely and appropriate corrective actions are effected by the state agency or department management in response to an audit;

(5) Ensure that all actions determined by the state agency or department management as necessary to correct or otherwise resolve matters are addressed by the state agency or department in its budgetary request to the Legislature; and

(6) Immediately notify the State Controller when an auditor, inspector general or other representative from the Federal Government or another nonstate organization requests access to state agency resources and records related to internal controls. The State Controller shall notify the State Auditor, the Office of Program Evaluation and Government Accountability and other interested parties of the audits and investigations in a timely manner.

All unaccounted for variances, losses, shortages or thefts of funds or property must be immediately reported to the State Controller, who shall review the matter to determine the amount involved that must be reported to the appropriate state agency or department management, law enforcement officials and the State Auditor. The State Controller shall also determine the internal control weakness that contributed to or caused the condition. The State Controller shall then make recommendations to the state agency or department official overseeing the internal control system and other appropriate management officials. The recommendations of the State Controller must address the correction of the conditions found and the necessary internal control policies and procedures that must be modified. The state agency or department oversight official and the appropriate management officials shall immediately implement policies and procedures necessary to prevent a recurrence of the problems identified and report the steps taken to the State Controller. From time to time the State Controller shall examine the policies and procedures implemented to ensure that the relevant policies and procedures are functioning appropriately. [PL 2005, c. 490, §1 (AMD).]

G. Notwithstanding any other provision of law relating to confidentiality of information, the State Controller is granted access to all information in the files of any department or agency of the State as necessary to carry out the duties of the State Controller under this subsection; [PL 2003, c. 451, Pt. F, §1 (NEW).]

[PL 2005, c. 490, §1 (AMD).]

10-B. Confidentiality of internal audit working papers belonging to the Office of the State Controller. Prior to the release of a final audit or investigation report and in the sole discretion of the

State Controller, to disclose internal audit working papers to the department, commission or agency subject to the audit or investigation and to other auditors or law enforcement when such disclosure will not prejudice the audit or investigation. Except as provided in this subsection, internal audit working papers are confidential and may not be disclosed to any person. After release of the final audit or investigation report, internal audit working papers may be released as necessary to:

A. The department, commission or agency that was subject to the audit or investigation; [PL 2007, c. 539, Pt. S, §1 (NEW).]

B. A federal agency providing a grant to the audited entity; [PL 2007, c. 539, Pt. S, §1 (NEW).]

C. Law enforcement agencies for the purpose of criminal law enforcement or investigations; and [PL 2007, c. 539, Pt. S, §1 (NEW).]

D. Other auditors in their work, including but not limited to the State Auditor; [PL 2007, c. 539, Pt. S, §1 (NEW).]

[PL 2007, c. 539, Pt. S, §1 (NEW).]

11. Definition. The words, "the State Government," as used in this section shall include the judiciary and the Executive Department of the Governor.

[PL 1967, c. 427, §3 (NEW).]

12. Central data procession service.

[PL 1975, c. 322, §2 (RP).]

12-A. Conference fee accounts.

[PL 1995, c. 316, §1 (RP).]

13. Travel expense reimbursement. Through the State Controller, with the approval of the Commissioner of Administrative and Financial Services, to establish policies for travel expense reimbursement and carrying out this chapter. Those policies determining which expenses are reimbursable and levels of reimbursement are deemed rules, and must be adopted, modified and repealed, only in accordance with procedures set forth in the Maine Administrative Procedure Act, Title 5, chapter 375.

A. Notwithstanding any other provision of law, a state agency, as defined in section 8002, subsection 2, may not authorize reimbursement for travel by any person at a rate greater than the rate established in section 8 for state employees, except that a community action agency as defined in Title 22, section 5321 and the Maine State Housing Authority may reimburse at a greater rate if:

(1) The employee of the agency being reimbursed is not a state employee for the purpose of collective bargaining;

(2) The source of funds to pay for the reimbursement for travel is a nonstate source, including funds from a federal agency that are passed through the State for distribution; and

(3) The rate of reimbursement for travel does not exceed the standard mileage rate for that year, as established by the United States Department of Treasury. [PL 1997, c. 601, §1 (AMD).]

[PL 1997, c. 601, §1 (AMD).]

14. Fixed assets. To maintain an official statewide system for fixed assets for all state agencies to update and reconcile annually.

[PL 1997, c. 90, §1 (NEW).]

SECTION HISTORY

PL 1967, c. 427, §3 (AMD). P&SL 1969, c. 251, §C1 (AMD). PL 1975, c. 322, §2 (AMD). PL 1977, c. 248 (AMD). PL 1979, c. 70 (AMD). PL 1979, c. 312, §2 (AMD). PL 1983, c. 209

(AMD). PL 1985, c. 761, §G9 (AMD). PL 1985, c. 785, §§A52,53 (AMD). PL 1987, c. 402, §A38 (AMD). PL 1991, c. 780, §§Y42,43 (AMD). PL 1993, c. 410, §C1 (AMD). PL 1995, c. 316, §1 (AMD). PL 1997, c. 90, §1 (AMD). PL 1997, c. 601, §1 (AMD). PL 2003, c. 451, §F1 (AMD). PL 2003, c. 600, §§2,3 (AMD). PL 2003, c. 600, §3 (AMD). PL 2005, c. 3, §L1 (AMD). PL 2005, c. 490, §1 (AMD). PL 2007, c. 466, Pt. A, §10 (AMD). PL 2007, c. 539, Pt. S, §1 (AMD).

§1541-A. Financial management and accounting practices

The Commissioner of Administrative and Financial Services and the State Controller shall: [PL 2003, c. 83, §1 (NEW).]

1. Develop manual. Develop a financial management and accounting practices manual for the purpose of promulgating systemwide uniform financial management practices for state agencies. The manual must be updated on an annual basis; and
[PL 2003, c. 83, §1 (NEW).]

2. Develop program. Develop and implement a program to provide training on a periodic basis to appropriate financial and accounting personnel across department lines in State Government on uniform financial management and accounting practices.
[PL 2003, c. 83, §1 (NEW).]

SECTION HISTORY

PL 2003, c. 83, §1 (NEW).

§1541-B. Net neutrality

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Advanced communications technology infrastructure" has the same meaning as in Title 35-A, section 9202, subsection 1. [PL 2019, c. 468, §1 (NEW).]

B. "Broadband Internet access service" means a mass-market retail service by wire or radio that provides the capability to transmit data to and receive data from all or substantially all Internet endpoints, including any capabilities that are incidental to and enable the operation of the service, but excluding dial-up Internet access service. [PL 2019, c. 468, §1 (NEW).]

C. "Commit state funds" means to enter into a contract, make a grant or otherwise commit any state funds, including but not limited to any act that would incur a financial obligation against the State Government subject to review under section 1541, subsection 2. [PL 2019, c. 468, §1 (NEW).]

D. "Internet service provider" has the same meaning as in section 200-B, subsection 1-A, paragraph A. [PL 2019, c. 468, §1 (NEW).]

E. "Net neutral service" means fixed or mobile broadband Internet access service that is provided without engaging in any of the following:

(1) Blocking of lawful content, applications, services or devices, subject to reasonable network management practices;

(2) Throttling; or

(3) Paid prioritization. [PL 2019, c. 468, §1 (NEW).]

F. "Paid prioritization" means management of the network of an Internet service provider that provides broadband Internet access service to directly or indirectly favor some traffic over other traffic, either in exchange for monetary or other consideration from a 3rd party or to benefit an affiliated entity. [PL 2019, c. 468, §1 (NEW).]

G. "Reasonable network management practice" means a practice that has a primarily technical network management justification and is primarily used for and tailored to achieving a legitimate network management purpose, taking into account the particular network architecture and technology of the broadband Internet access service. "Reasonable network management practice" does not include other business practices. [PL 2019, c. 468, §1 (NEW).]

H. "State entity" means a department, agency or instrumentality of the State. [PL 2019, c. 468, §1 (NEW).]

I. "Throttling" means impairing or degrading lawful Internet traffic on the basis of Internet content, application or service or use of a nonharmful device, subject to reasonable network management practices. [PL 2019, c. 468, §1 (NEW).]

[PL 2019, c. 468, §1 (NEW).]

2. Provider agreement. A state entity may not commit state funds to an Internet service provider unless:

A. The Internet service provider agrees in writing to provide net neutral service in the provision of broadband Internet access service:

(1) Directly to the state entity; or

(2) Across advanced communications technology infrastructure constructed with the use of the state funds; [PL 2019, c. 468, §1 (NEW).]

B. The state entity provides to the State Controller:

(1) Notice of its intent to commit state funds to an Internet service provider; and

(2) A written agreement from the Internet service provider that conforms to the requirements of paragraph A; and [PL 2019, c. 468, §1 (NEW).]

C. The State Controller finds that the requirements of paragraphs A and B have been satisfied and authorizes the state agency or instrumentality to commit state funds. [PL 2019, c. 468, §1 (NEW).]

Nothing in this section limits the authority of the State Controller under any other provision of law to limit or prohibit a state entity from committing state funds. [PL 2019, c. 468, §1 (NEW).]

Nothing in this section prohibits reasonable efforts by an Internet service provider providing broadband Internet access service to address copyright infringement or other unlawful activity. [PL 2019, c. 468, §1 (NEW).]

Nothing in this section supersedes any obligations, authorizations or restrictions on an Internet service provider providing broadband Internet access service to address the needs of emergency communications or law enforcement, public safety or national security authorities under the laws of the State and the United States of America and the United States Constitution and the Constitution of Maine. [PL 2019, c. 468, §1 (NEW).]

Upon receipt of information or complaint from any person that an Internet service provider may be failing to meet the requirements of an agreement made under this section, the Attorney General may undertake an investigation and take any action the Attorney General determines appropriate, including, but not limited to, action pursuant to section 192. [PL 2019, c. 468, §1 (NEW).]

[PL 2019, c. 468, §1 (NEW).]

SECTION HISTORY

PL 2019, c. 468, §1 (NEW).

§1542. Signature of outgoing Controller valid

The facsimile signature of the State Controller who is leaving office shall be valid until new signature plates for the signing of checks have been obtained for his successor.

§1543. Disbursements; exceptions

Money may not be drawn from the State Treasury except in accordance with appropriations duly authorized by law. Every disbursement from the State Treasury must be upon the authorization of the State Controller and the Treasurer of State, as evidenced by their facsimile signatures, except that the Treasurer of State may authorize interbank and intrabank transfers for purposes of pooled investments. Disbursements must be in the form of a check or an electronic transfer of funds against a designated bank or trust company acting as a depository of the State Government. [PL 1993, c. 680, Pt. A, §9 (RPR).]

The State Controller and the Treasurer of State are authorized to issue rules, policies or procedures to limit the number of disbursements made for less than $5. [PL 1993, c. 410, Pt. UU, §1 (NEW).]

Notwithstanding the foregoing paragraph, the Commissioner of Labor is authorized to prepare and sign warrants for the payment of benefits to eligible unemployed persons and allowances to persons eligible under federally sponsored human resources development programs that authorize the Department of Labor to designate the recipients of allowances from federal funds granted or allocated to the department under these programs, which warrants, upon being delivered to the payee, become a check against a designated bank or trust company acting as a depository of the State Government. The authority of the commissioner to prepare and sign the warrants is limited solely to the payment of benefits to eligible unemployed persons and to allowances to persons eligible under these federal programs. The facsimile signature of the commissioner who is leaving office is valid until a new signature plate for the signature authorized has been obtained for the commissioner's successor. [PL 1995, c. 462, Pt. B, §2 (AMD).]

Notwithstanding the foregoing paragraphs, the treasurer of the 3 Indian school committees is authorized to prepare and sign warrants for the payment of Indian school payrolls and bills. [PL 1973, c. 571, §3-A (NEW); PL 1973, c. 625, §29 (NEW).]

SECTION HISTORY

PL 1969, c. 186, §1 (AMD). PL 1973, c. 571, §§3-A (AMD). PL 1973, c. 625, §29 (AMD). PL 1979, c. 312, §3 (AMD). PL 1993, c. 410, §UU1 (AMD). PL 1993, c. 445, §1 (AMD). PL 1993, c. 477, §D1 (AMD). PL 1993, c. 477, §F1 (AFF). PL 1993, c. 680, §A9 (AMD). PL 1995, c. 462, §B2 (AMD).

§1543-A. Direct deposit of certain disbursements

1. Electronic funds transfer system. The State Controller and the Treasurer of State shall establish an electronic funds transfer system for the purpose of transferring directly into payees' accounts held at accredited financial institutions the payment of any amount or obligation owed by the State. Beginning with the payroll after the effective date of this section that is closest to January 1, 2008, the State shall pay all state employees' wages and salaries through an electronic funds transfer system. Except as set forth in subsection 2, all wages and salaries of state employees must be transferred by means of electronic funds transfer directly into an employee's account in an accredited financial institution designated by the employee, and each state employee shall complete a direct deposit application on such forms as the State Controller shall prescribe. The direct deposit application authorizes the State Controller to initiate credit and debit entries and to correct erroneous credit entries to the employee's designated account. The State Controller shall develop policies and procedures to allow the employee to change the designated account at any time.
[PL 2007, c. 539, Pt. E, §1 (NEW).]

2. Waiver provisions. The State may waive the mandatory direct deposit of the wages or salary for a state employee in subsection 1 if the State Controller determines that:

A. The employee has a physical or mental disability that would impede the employee's ability to gain access to electronically deposited funds; [PL 2007, c. 539, Pt. E, §1 (NEW).]

B. The employee has religious convictions that preclude the use of direct deposits; or [PL 2007, c. 539, Pt. E, §1 (NEW).]

C. The facts of the particular case warrant a waiver of the mandatory direct deposit of the employee's wages or salary. [PL 2007, c. 539, Pt. E, §1 (NEW).]

[PL 2007, c. 539, Pt. E, §1 (NEW).]

3. Transfers to multiple payees. A single transfer may contain payments to multiple payees.
[PL 2007, c. 539, Pt. E, §1 (NEW).]

4. System administration. The State Controller and the Treasurer of State shall establish the standards and procedures for administering the electronic funds transfer system.
[PL 2007, c. 539, Pt. E, §1 (NEW).]

5. Vendor payments. The State Controller and the Treasurer of State may adopt rules to require vendors with a significant volume of payments to receive payment by direct deposit. The rules must include the requirement that the State Controller provide to vendors that receive electronic payments information similar to the check advice information given to vendors that receive checks. Rules adopted pursuant to this subsection are routine technical rules as defined in chapter 375, subchapter 2-A.
[PL 2011, c. 477, Pt. G, §1 (NEW).]

SECTION HISTORY

PL 2007, c. 539, Pt. E, §1 (NEW). PL 2011, c. 477, Pt. G, §1 (AMD).

§1544. Unappropriated Surplus; report; purchase of real estate adjacent to State House

The State Controller shall maintain on the books of the State an account to be known as "Unappropriated Surplus." The balances of all revenue and appropriation accounts not otherwise provided for by law, together with any other necessary adjustments of balances previously closed to the Unappropriated Surplus Account, shall be closed to this account at the end of each fiscal year. Any amounts authorized for allocation by the Governor or representing permanent working capital advances shall be removed from Unappropriated Surplus and set up in separate accounts so that the balance of the Unappropriated Surplus Account shall be the amount of free and unencumbered surplus according to generally accepted accounting principles. [PL 1975, c. 771, §70 (AMD).]

The State Controller shall include in his official annual financial report a statement of the Unappropriated Surplus Account reflecting all changes in this account during the fiscal year and the balance of this account at the close of the fiscal period.

SECTION HISTORY

PL 1969, c. 455, §3 (AMD). PL 1975, c. 771, §70 (AMD).

§1545. Reproduction of certain documents authorized

The State Controller is authorized to cause to be made, at the expense of the State, by any photostatic, photographic, microfilm or other mechanical process that produces a clear, accurate and permanent copy or reproduction thereof, copies of any part or all of the state cancelled checks, vouchers and other documents on file in the Office of the State Controller or the Office of the Treasurer of State. Any records created by or provided to the State containing information about outstanding, unpaid checks issued by the State are confidential and not available for public inspection to the extent that the State Controller and the Treasurer of State determine that confidentiality is necessary to protect the interests of the payee, the State and the public welfare. [PL 1997, c. 124, §1 (AMD); PL 2003, c. 600, §4 (REV).]

SECTION HISTORY

PL 1997, c. 124, §1 (AMD). PL 2003, c. 600, §4 (REV).

§1546. Records open to public inspection

The books, accounts, vouchers, affidavits and other records and papers in the office of the State Controller relating to the public business shall be open for inspection to the citizens of this State at all reasonable times and for all proper purposes.

§1547. Annual financial report of the State

The State Controller shall prepare a comprehensive annual financial report in accordance with standards established by a governmental accounting standards board. This report is the official annual financial report of the State Government as defined in section 1541, subsection 11. [PL 1999, c. 731, Pt. RRR, §1 (RPR).]

1. Office of the State Controller shall complete financial statements, notes and other documentation. Following the official close of the State's fiscal year ending on June 30th, the Department of Administrative and Financial Services, Office of the State Controller, under the direction of the State Controller, shall prepare and complete all financial statements, notes and other documentation as considered necessary by the State Controller in accordance with all governing rules, statutes and generally accepted accounting principles. This information must be made available to the Office of the State Auditor no later than November 1st of that year.
[PL 1999, c. 731, Pt. RRR, §1 (NEW); PL 2003, c. 600, §4 (REV); PL 2013, c. 16, §10 (REV).]

2. State agencies shall adhere to guidelines and procedures. In order to ensure compliance with subsection 1, all state departments, agencies and component units as described in subsection 3 shall adhere to all established guidelines and procedures set forth by the State Controller to ensure the accurate reporting of the State's financial condition to the Office of the State Auditor.
[PL 1999, c. 731, Pt. RRR, §1 (NEW); PL 2013, c. 16, §10 (REV).]

3. Component units. Component units of the State include, but are not limited to, the following organizations: the Loring Development Authority of Maine; the Finance Authority of Maine; the Maine Municipal Bond Bank; the Maine Health and Higher Education Facilities Authority; the Maine Governmental Facilities Authority; the Maine Maritime Academy; the Maine State Housing Authority; the University of Maine System; the Maine Community College System; and the Maine Public Employees Retirement System. The State Controller may identify additional component units in accordance with standards established by a governmental accounting standards board.
[PL 2015, c. 170, §2 (AMD); PL 2015, c. 170, §30 (AFF).]

4. State departments and agencies shall submit financial statements. All state departments and agencies shall submit to the Department of Administrative and Financial Services, Office of the State Controller, no later than September 1st following the official close of the State's fiscal year, all financial statements and schedules of expenditures of federal awards and any other materials considered necessary by the State Controller.
[PL 1999, c. 731, Pt. RRR, §1 (NEW); PL 2003, c. 600, §4 (REV).]

5. Component units shall submit audited financial statements. All component units, as described in subsection 3, shall submit audited financial statements to the Department of Administrative and Financial Services, Office of the State Controller no later than October 15th following the official close of the State's fiscal year.
[PL 1999, c. 731, Pt. RRR, §1 (NEW); PL 2003, c. 600, §4 (REV).]

6. Maine Turnpike Authority. Notwithstanding any other provision of law, the Maine Turnpike Authority, beginning on July 1, 2012 and every July 1st thereafter, is directed to submit its annual financial report to the Department of Administrative and Financial Services, Office of the State

Controller, the Office of the State Auditor and the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs and the joint standing committee of the Legislature having jurisdiction over transportation matters in accordance with all governing rules, statutes and generally accepted accounting principles.
[PL 1999, c. 731, Pt. RRR, §1 (NEW); PL 2003, c. 600, §4 (REV); PL 2013, c. 16, §10 (REV).]

7. Other related organizations. All legislatively created public instrumentalities and related organizations for which the State is financially accountable or that have a significant relationship with the State as defined by a governmental accounting standards board that are not included in subsection 3, including but not limited to eligible institutions as defined in section 13103, that receive funds from bond issues must comply with the fiscal reporting policies established by the State Controller. The fiscal and reporting policies must include:

A. Internal control standards required by section 1541, subsection 10-A; [PL 2003, c. 451, Pt. F, §2 (NEW).]

B. Quarterly reporting to the State Controller that includes a detail of transactions and reconciliation of all accounts; [PL 2003, c. 451, Pt. F, §2 (NEW).]

C. No later than October 15th annually, submission to the Department of Administrative and Financial Services, Office of the State Controller of all financial statements and schedules of expenditures of federal awards; [PL 2003, c. 451, Pt. F, §2 (NEW); PL 2003, c. 600, §4 (REV).]

D. Financial statements that are prepared in accordance with the standards and requirements established by a governmental accounting standards board; and [PL 2003, c. 451, Pt. F, §2 (NEW).]

E. Submission annually to the Department of Administrative and Financial Services, Office of the State Controller of a copy of the independent auditor's report, including any findings, recommendations and management letter comments, and any other materials considered necessary by the State Controller. [PL 2003, c. 451, Pt. F, §2 (NEW); PL 2003, c. 600, §4 (REV).]

Legislatively created public instrumentalities and other related organizations required to comply under this subsection who must also comply with the federal Office of Management and Budget circulars, regulations issued by a governmental accounting standards board or other accounting, auditing and reporting requirements may submit that information to the State Controller to satisfy the requirements of this subsection.
[PL 2003, c. 451, Pt. F, §2 (NEW); PL 2003, c. 600, §4 (REV).]

8. Code of ethics for component units, public instrumentalities, related organizations and independent agencies. All component units and related organizations as defined by the governmental accounting standards board and legislatively created public instrumentalities and independent agencies are each required to develop a code of ethics to guide the operations and financial administration of each particular entity. The code of ethics must be disseminated to each employee of such an entity and be available for inspection by the State Controller and State Auditor and the general public. The code of ethics adopted by the executive branch may serve as a model. The State Controller may from time to time ensure that each entity is in compliance with its code of ethics as it applies to financial administration of the entity.
[PL 2007, c. 107, §1 (NEW).]

SECTION HISTORY

P&SL 1969, c. 236, §C (AMD). PL 1999, c. 731, Pt. RRR, §1 (RPR). PL 2003, c. 20, Pt. OO, §2 (AMD). PL 2003, c. 20, Pt. OO, §4 (AFF). PL 2003, c. 451, Pt. F, §2 (AMD). PL 2003, c. 600, §4 (REV). PL 2007, c. 58, §3 (REV). PL 2007, c. 107, §1 (AMD). PL 2013, c. 16, §10 (REV). PL 2015, c. 170, §2 (AMD). PL 2015, c. 170, §30 (AFF).

§1548. Claims and accounts against State or municipalities must be verified

A person, presenting an account or claim against any town, village, corporation, city, county or the State for services rendered, articles furnished or expenses incurred, shall cause said account or claim to be verified by oath, if required by any person whose duty it is to audit the same. If said claimant refuses so to verify, his claim shall be rejected.

§1549. Contractors to notify State of job openings

The Department of Administrative and Financial Services, Office of the State Controller, shall ensure that a contract with a nonstate contractor that is approved under section 1541 requires the contractor to notify the Additional Support for People in Retraining and Employment Program within the Department of Health and Human Services when the contractor has an employment opening for which members of the public may apply. [RR 1995, c. 1, §1 (COR); PL 2003, c. 600, §4 (REV); PL 2003, c. 689, Pt. B, §6 (REV).]

SECTION HISTORY

PL 1993, c. 385, §1 (NEW). RR 1995, c. 1, §1 (COR). PL 2003, c. 600, §4 (REV). PL 2003, c. 689, §B6 (REV).

§1550. Conference fee accounts

If a state agency conducts a conference, workshop or seminar for which fees are charged to defray the costs of the conference, workshop or seminar, including information disseminated at these programs, the state agency must establish an account for the sole purpose of receiving and expending reasonable fees for the operation of the conference, workshop or seminar. Conference fee accounts are subject to the following. [PL 1995, c. 316, §2 (NEW).]

1. Prior approval required. Any conference fee account must receive prior approval by the Department of Administrative and Financial Services through the Office of the State Controller.
[PL 1995, c. 316, §2 (NEW); PL 2003, c. 600, §4 (REV).]

2. Certain uses prohibited. Expenditures from the personal services category and transfers to other accounts are not permitted from a conference fee account. Any item, equipment or other property purchased from the capital expenditure category is state property.
[PL 1995, c. 316, §2 (NEW).]

3. Account balance to carry forward once. At the end of the fiscal year, any balance remaining for a given event may carry forward once and other balances lapse to the General Fund undedicated revenue.
[PL 1995, c. 316, §2 (NEW).]

4. Misapplication from a conference fee account. A person is guilty of misapplication from a conference fee account if that person intentionally or knowingly violates any of the restrictions contained in this section. Misapplication from a conference fee account is a Class E crime.
[PL 1995, c. 316, §2 (NEW).]

SECTION HISTORY

PL 1995, c. 316, §2 (NEW). PL 2003, c. 600, §4 (REV).

§1550-A. Services to nonstate agencies

Notwithstanding any other provision of law, the Department of Administrative and Financial Services, Office of the State Controller may establish an account within Other Special Revenue funds to recover the cost of providing accounting, payroll and other services provided by the office to the Maine Military Authority established in Title 37-B, section 391. [PL 2001, c. 559, Pt. F, §2 (NEW); PL 2003, c. 600, §4 (REV).]

SECTION HISTORY

PL 2001, c. 559, §F2 (NEW). PL 2003, c. 600, §4 (REV).

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