

Connecticut General Statutes Annotated

Title 7. Municipalities

Chapter 111. Municipal Auditing Act (Refs & Annos)

C.G.S.A. § 7-392

## § 7-392. Making of audits and filing of statements

Effective: October 1, 2022

[Currentness](#)

(a) All municipalities shall have all their financial statements audited at least once annually and shall provide for audits in accordance with the provisions of [sections 4-230 to 4-236](#), inclusive. Each audited agency, except a local housing authority, shall have all its accounts audited at least once annually. Such audit shall be made by an independent auditor, as defined in [section 7-391](#), who shall be designated in accordance with the provisions of [section 7-396](#). Any independent auditor so retained to render such an annual or biennial audit shall have his duties and powers defined by said secretary. Any audit rendered under the provisions of this chapter shall be performed in accordance with standards adopted by the secretary by regulation and approved by the Auditors of Public Accounts.

(b) Notwithstanding the provisions of subsection (a) of this section, if the charter in any municipality contains provisions applicable with respect to selection of an independent auditor for purposes of such audit, such selection shall be conducted in accordance with the charter, provided such selection shall be subject to approval by the Secretary of the Office of Policy and Management.

(c) In conjunction with each audit of its financial statements, each town shall provide for the auditing of the financial statements of each school district operating within its boundaries. In the case of a regional school district, the regional board of education shall provide for such an audit.

(d) The Commissioner of Housing shall provide for the auditing of the financial statements of each local housing authority at least once biennially. Such audit may be conducted by an independent auditor or by employees of the Department of Housing, as the commissioner may determine. The commissioner may charge any housing authority for the cost of any such audit of its accounts. Upon completion of any such audit, the commissioner shall file certified copies of the audit report with the chairman and the executive director of the housing authority, with the chief executive officer and the clerk of the municipality in which such housing authority is located and with the Secretary of the Office of Policy and Management.

(e) The treasurer or other officer having authority over the financial affairs of any reporting agency shall, annually, file a statement concerning the accounts and finances of such agency with the (1) town clerk of the town in which such agency is located, and (2) Secretary of the Office of Policy and Management, upon the secretary's request. Such statement shall include, but shall not be limited to, a listing of major disbursements and sources of receipts and shall be filed not later than ninety days after the end of the fiscal year or period which is the subject of the statement. Each treasurer or other officer who

fails to file a statement required pursuant to this subsection shall be fined five hundred dollars for each statement not filed. The fine shall be levied and collected by the town clerk.

### Credits

(1949 Rev., § 822; 1955 Supp. § 367d; 1957, P.A. 381; 1959, P.A. 217; 1961, P.A. 515; 1972, P.A. 256, § 1, eff. May 18, 1972; 1976, P.A. 76-68, § 2, eff. April 22, 1976; 1977, P.A. 77-614, § 19, eff. Oct. 1, 1977; 1983, P.A. 83-405, § 1, eff. June 21, 1983; 1987, P.A. 87-573, § 3, eff. July 1, 1987; 1988, P.A. 88-360, § 49, eff. June 7, 1988; 1989, P.A. 89-370, § 12, eff. July 1, 1989; 1990, P.A. 90-78, § 1, eff. July 1, 1990; 1991, P.A. 91-401, § 8, eff. July 1, 1993; 1993, P.A. 93-422, § 2; 1995, P.A. 95-250, § 1; 1996, P.A. 96-211, §§ 1, 5, eff. July 1, 1996; 2013, P.A. 13-234, § 2, eff. June 19, 2013; 2022, P.A. 22-35, § 2, eff. Oct. 1, 2022.)

Notes of Decisions (8)

C. G. S. A. § 7-392, CT ST § 7-392

The statutes and Constitution are current with all enactments of the 2023 Regular Session enrolled and approved by the Governor on or before May 30, 2023 and effective on or before May 30, 2023.

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