

MAINE STATE LEGISLATURE

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N I N E T I E T H L E G I S L A T U R E

Legislative Document

No. 552

H. P. 1287

House of Representatives, February 6, 1941.

Referred to Committee on Towns and sent up for concurrence. 750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Fuller of China.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

**AN ACT Relating to Annual Audits in Cities, Towns, Plantations and
Village Corporations.**

Be it enacted by the People of the State of Maine, as follows:

R. S., c. 5, § 97, amended. Section 97 of chapter 5 of the revised statutes, as amended by chapter 216 of the public laws of 1937, is hereby further amended to read as follows:

'Sec. 97. Annual audit of cities, towns, plantations and village corporations provided for. The municipal officers of every city, town, plantation and village corporation in the state ~~shall~~ **may** have ~~on or before~~ **September 30th, 1938** an audit of its accounts covering the ~~last~~ complete municipal year ~~prior thereto~~ and ~~shall~~ **may** cause ~~subsequent~~ audits of its accounts to be made annually, ~~thereafter~~ and the parties making said audits shall have access to all necessary papers, books and records. Said audits shall be made either by the state department of audit or by qualified public accountants, **upon petition of the mayor and the board of aldermen of a city, or the majority of the board of selectmen of any town, or the majority of the assessors of any plantation or upon a petition filed with the state auditor signed by 10 or more taxpayers of any city, town, plantation or village corporation.** The term "qualified" as here used ~~shall be construed~~

~~to mean that said audit shall be conducted by an accountant or auditor whose competency shall be approved by the state auditor.~~ Whenever any city, town, plantation, or village corporation shall have said audit made by a qualified public accountant, instead of the state department of audit, the city, town, plantation, or village corporation clerk shall immediately, upon the employment of such qualified public accountant file the name and address with the state department of audit, and such qualified public accountant, shall, within 10 days after making the report of the audit and recommendations to said city, town, plantation or village corporation file a certified copy thereof with the state department of audit on forms which said state department of audit shall prescribe, which said form shall provide for a uniform classification of accounts. Any failure on the part of a qualified public accountant to fulfill the provisions of this section shall result in a new audit to be made by the state department of audit. It shall be the duty of the state department of audit to see that the provisions contained herein are carried out. ~~and if any city, town, plantation or village corporation fails to make provision for an audit of its accounts within the prescribed time, then the state department of audit shall cause said audit to be made.'~~