

MAINE STATE LEGISLATURE

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EIGHTH REVISION

THE
REVISED STATUTES

OF THE
STATE OF MAINE

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VOLUME I



By the Authority of the Legislature

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See c. 61, §§ 1-8, re board of registration in medicine; c. 63, §§ 1-7, re board of registration of nurses; c. 93, §§ 1-7, re board of examiners for admission to the bar; c. 73, §§ 1-10, re board of accountancy; c. 70, §§ 1-7, re veterinary examiners; c. 64, §§ 1-13, re osteopathic examiners; c. 22, §§ 187-197, re funeral directors and embalmers; c. 69, §§ 1-15, re board of registration in optometry; c. 66, §§ 1-22, re dental examiners; c. 22, §§ 205-222, re board of barbers and hairdressers; c. 67, §§ 1-12, re examiners of podiatrists; c. 62, §§ 1-9, re commissioners of pharmacy; c. 65, §§ 1-12, re chiropractic examiners; c. 74, §§ 1-24, re examiners of professional engineers; c. 68, §§ 1-3, re practice of any healing art or science; c. 22, §§ 170-185, re plumbers' examining board; c. 75, §§ 1-13, re real estate commission; c. 77, § 1 et seq., re state racing commission; c. 78, §§ 1-12, re state boxing commission; c. 81, §§ 30, 31, 71, 72, re warrants for state tax; c. 90, §§ 1-8, re emergency municipal finance board; c. 30, §§ 1, 2, re reserved land fund; c. 24, § 13, re unemployment compensation fund; c. 37, § 235, re teachers' retirement fund; c. 84, § 1, re national forest funds.

CHAPTER 16.

DEPARTMENT OF AUDIT.

Sec. 1. Department of audit; state auditor; salary. R. S. c. 125, § 15. 1931, c. 216, Art. I, § 4; Art. VI, § 1; c. 218. 1943, c. 219, §§ 1, 2. The state auditor shall be the head of the department of audit, as heretofore established. He shall be a certified public accountant or shall have had satisfactory experience as an auditor of public accounts. He shall be elected by the legislature by a joint ballot of the senators and representatives in convention and shall hold office for a term of 4 years or until his successor is elected and qualified. He shall exercise such powers and perform such duties as are set forth in the subsequent sections of this chapter. In case the office of state auditor shall become vacant during a period when the legislature is not in session, the appointment of a person to fill such vacancy shall be made immediately by the president of the senate or if that office be vacant, by the speaker of the house, said person to hold office until such time as the legislature shall meet in regular or special session, and either confirm the appointment of said person or choose another person to fill the office during the unexpired term. He shall receive an annual salary of \$4,500.

See P. & S. L. 1941, c. 102, re Maine Maritime Academy.

Sec. 2. Organization of department. 1931, c. 216, Art. I, § 3; Art. VI, § 2. 1939, c. 299. 1943, c. 219, § 3. The department of audit shall be organized in the manner the state auditor may deem best suited to the accomplishment of its functions. It shall have such auditors, assistants, and employees as the state auditor may require, but they shall be subject to the provisions of the personnel law.

In the event of a vacancy in the office of state auditor because of death, resignation, removal, or other cause, the various auditors, assistants, and employees shall continue in office and perform such duties as have been prescribed for or assigned to them, until said vacancy has been filled by the appointment and qualification of a new state auditor.

Sec. 3. General powers and duties. 1931, c. 216, Art. VI, § 3. 1937, c. 206, § 2. 1941, c. 27. 1943, c. 345, § 1. The department of audit shall have authority:

I. To perform a post-audit of all accounts and other financial records of the state government, or any department, or agency thereof, and to report annually on this audit, and at such other times as the legislature may require;

II. (1937, c. 206, § 2) (1941, c. 27) To install uniform accounting systems and perform annual post-audits of all accounts and other financial records of the several counties, or any departments, or agencies thereof, the expenses of such audits to be paid by the counties and reports of such audits shall accompany the county estimates submitted to the legislature as provided by section 14 of chapter 79, and shall be published in the county reports next following the completion of such audits;

III. (1941, c. 27) To install uniform accounting systems and perform audits for cities, towns, and villages as required by sections 116 to 125, inclusive, of chapter 80;

IV. (1941, c. 27) To install uniform accounting systems and perform post-audits for the clerks of superior courts, judges and recorders of municipal courts, trial justices and probation officers, the expenses of such audits to be paid as follows: 50% by the county where the audit is performed, 30% by the state highway department, and 20% by the department of inland fisheries and game;

V. (1941, c. 27) (1943, c. 345, § 1). To perform a post-audit of all accounts and other financial records of the state normal schools, the Port of Portland Authority, and the Maine Forestry District, the expenses of such audits to be paid respectively by the state normal schools, the Port of Portland Authority, and the Maine Forestry District;

VI. (1941, c. 27) To serve as a staff agency to the legislature, or any of its committees, or to the governor, in making investigations of any phase of the state's finances.

See c. 1, § 36, re destruction of records; c. 14, §§ 2, 3, 4, re bond law; c. 14, § 30, re charging off of uncollectable accounts; c. 15, § 19, re registry of cancelled bonds; c. 15, § 26, re receipt for inventory in treasury department.

Sec. 4. Detailed requirements. 1931, c. 216, Art. VI, § 4. 1943, c. 304. The state auditor shall keep no accounts in the department of audit, but he shall conduct a continuous post-audit of the accounts, books, records, and other evidences of financial transactions kept in the department of finance, or in the other departments and agencies of the state government. He shall prepare and publish a report, setting forth the essential facts of such audit in summary form, within 4 months after the close of each fiscal year. If he shall find in the course of his audit evidences of improper transactions, or of incompetence in keeping accounts or handling funds, or of any other improper practice of financial administration, he shall report the same to the governor immediately; if he shall find evidences of illegal transactions, he shall forthwith report such transactions both to the governor and to the attorney-general. All such evidences shall be included in the annual reports of the state auditor, and he may at his discretion, make them public at any time during the fiscal year.

Sec. 5. No ex officio duties. 1931, c. 216, Art. VI, § 5. The state auditor shall not serve in an ex officio capacity on any administrative board or commission, except the farm lands loan commission, or have any financial interest in the transactions of any department, institution, or agency of the state government. He shall not be responsible for the collection of any money belonging to the state, or for the handling or custody of any state funds.

See c. 90, § 1, re emergency municipal finance board; c. 30, § 2, re farm lands loan commission.