

MAINE STATE LEGISLATURE

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September 23, 1919

To Ralph O. Brewster, Secretary, Maine Board of Accountancy
Re: Standard Examinations from American Institute of Accountants

. . . Under the law creating the Maine Board of Accountancy, they are authorized among other things to incur expense in the transaction of their work, providing their total expenditure does not exceed the amount of the receipts. With this provision, of course, you are familiar. Just what constitutes a proper expense is very largely within their discretion, subject, of course, in any given case, to review by the Auditor and the Governor and Council. It hardly presents a legal question, as each department is in a better position to judge as to the necessity of any particular expenditure connected with its work.

Answering specifically your first question, we would say that the Board has the power to present to candidates such examinations as it desires, and, if it deems wise in the interests of uniformity, to cooperate with other State boards or other organizations in the use of standard examinations, we see no objection to it. It must be understood, however, that the Board adopts the questions as its own and becomes responsible for them. It cannot, of course, delegate its powers to any one else.

Answering your second question, we see no objection to the procedure indicated, providing the members of the Board perform their full duty under the law and pass upon the papers themselves. This is the responsibility which the law places upon them, and they cannot delegate it to others. We assume, of course, that they have no intention of doing so, but there should be no misapprehension upon this point.

The answer to the third question depends very largely upon whether this expenditure is a wise one and in the interests of the work which the Board is carrying on. This is a question of policy rather than of law, and if the Board is in doubt about it, it would be well to take it up first with the State Auditor.

Fred F. Lawrence
Deputy Attorney General