

# MAINE STATE LEGISLATURE

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January 23, 1942

Frank I. Cowan, Attorney General

William D. Hayes, State Auditor

In re Duties of the Department of Audit under "An Act to Create the Maine Civilian Defense Corp and to Provide for the Safety of the State in time of War" (P. L., 1941, Chapter 305)

I have your memorandum of January 22nd. I can see where the Controller will have some headaches, but to be perfectly frank, I don't see why the State Auditor, whose duties are expressly confined to a post audit, should be seriously troubled. It seems to me that the Governor, the Attorney General, the Commissioner of Finance and the Controller have some serious problems to consider and that it will be the part of wisdom to take counsel with the Auditor, inasmuch as it is his duty to check the way that finances have been handled and make sure the proper records have been kept.

I feel certain that every department head who has the duty of administering a part of the affairs of the State will feel free to avail himself of your experience and will be happy to seek your advice. The fact that the Legislature requires that you render a report annually on what the department heads have been doing with the people's money under the provisions of the above named Act and may ask for a report more often, suggests to me the wisdom of your keeping in close touch with the departments and, when they request it, that you be ready to counsel with them on technical matters within your province.

The above is an answer to your letter from the strictly legal viewpoint. My experience around the State House has doubtless been similar to your own. I have failed to find any department heads who haven't been glad to have somebody volunteer to listen to a discussion of their problems, and the free cooperation and collaboration of all departments and the recognition by each person that he himself is only an easily replaceable cog in the machinery, is what makes for unity of action and ease in mechanical operation.

Attorney General

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