

MAINE STATE LEGISLATURE

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February 5, 1942

Frank I. Cowan, Attorney General

William D. Hayes, State Auditor

In re Additional Duties of the Department of Audit

I have your memo of February 3rd.

(1) Civilian Defense, Chapter 305, Public Laws of 1941

I believe that you are now satisfied, as a result of our verbal conference last night, that my memo of January 23rd in reply to yours of the 22nd, covered the subject adequately.

(2) Fisheries Compact

The "Commission" is the whole body representing the several States joined in the compact. The audit which you are authorized to perform is not mandatory but is something to be performed when in your judgment it seems wise. The fact that the total contribution of the State of Maine is \$700 per annum, suggests that no great expense for audit is justified.

(3) Maine Nautical School

Audit in this case is mandatory.

(4) Jointly Contributory Retirement System, Chapter 328, P. L. 1941

In my opinion, the Retirement System is not a separate entity. It is even more than an agency of the State. It is a branch of a governmental function of the State. Therefore, under the provisions of Article VI, Section 3, Paragraph 1 of Chapter 216 of the Public Laws of 1931, it is necessary that you perform a post audit of its accounts and other financial records.

Attorney General

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