

# MAINE STATE LEGISLATURE

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February 24, 1942

Reference to memorandum from Guy R. Whitten, Deputy Insurance Commissioner of February 11, 1942 with respect to proper form of bond to cover the Auditors in the Municipal Auditing Division.

In our opinion there is no requirement for a bond except for such public officials as may handle public moneys of the state; however, there would be no harm in a bond in whatever general form is approved running to the state, the several municipalities, counties, etc. We suggest the possibility of an arrangement with the bonding companies whereby such bond would cover whatever municipalities, counties, etc. are audited under the supervision of the state auditors. Such bond might well run to the State of Maine for the benefit of the municipalities, etc. which may be audited, for the faithful discharge of the duties of the auditor and for their proper accounting for all funds and other property coming into their hands. A somewhat analogous situation is found in the blue sky bond, Laws. 1931, Chapter 248.

The pertinent statutes are: Laws 1941, Chapter 27 (amending the Code, Laws 1933, Chapter 216, Article VI, Section 3) relating to auditors; R. E. Chapter 125, Section 56, bonds of public officials; and R. S. Chapter 2, Section 57, relating to new bonds when required by the Governor and Council.

In general we do not understand the need of bonding the auditors. It does not seem to us, in the normal course of business, an auditor, in fact, handles either money or securities, and we are somewhat doubtful of the procedure wherein an auditor would be required to handle public moneys or securities.

We call attention to the Code (Public Laws 1933, Chapter 216, Article VI, Section 5) wherein the state auditor is not responsible for the collection "or for the handling or custody of any state funds."

John S. S. Fessenden

Robert B. Williamson

Approved March 3, 1942,

Frank I. Cowan,  
Attorney General