

# MAINE STATE LEGISLATURE

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March 12, 1942

Frank I. Cowan, Attorney General

William D. Hayes, State Auditor

Under the Private and Special Laws of 1929, Chapter 114, Section 1, Paragraph (b), the Port of Portland Authority is required to "keep account of its income and expenditures, property and liabilities, in a manner approved by the State Auditor, who shall audit its books of accounts at least once a year .....". In this Section there is no provision for the payment for such audit. Under the Public Laws of 1941, Chapter 27, Section 5, the State Auditor is authorized "to perform a post audit of all accounts and other financial records of the State normal schools and the Port of Portland Authority, the expense of such audits to be paid respectively by the State normal schools and the Port of Portland Authority." This Act took effect ninety days after the adjournment of the regular session of the Ninetieth Legislature, which adjournment occurred on April 26, 1941 so that the law did not take effect until July 26, 1941.

I am informed that the State Auditor has annually made an audit of the books of the Port of Portland Authority but that in June of 1941 he made an extensive post audit going back several years, and rendered a statement for the work. The question that arises is whether or not the Port of Portland Authority had, at that time, any power to incur such an indebtedness.

I have not found anything in the law authorizing the payment of this bill and it is, therefore, my opinion that no such right exists.

Had the work been performed subsequent to the effective date of the statute enlarging the powers of the State Auditor, there would, of course, be no question but what the Port of Portland Authority would have the right to make such payment.

Attorney General

FIG:gh  
CC: Port of Portland Authority  
State Treasurer