

# MAINE STATE LEGISLATURE

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July 22, 1942

To William D. Hayes, State Auditor  
Re: Exemptions Granted by the Code

Your memorandum of July 15th will take some little time for answer. The Code Act did not set up any new law, but simply adjusted statutes which we already had on our books. All inconsistent statutes were repealed.

It is obvious that in order to answer your question intelligently the whole body of law in regard to administrative practice concerning the Judiciary, the Executive Council and the Legislature must be surveyed and decision made as to whether or not there is any conflict between the law as it existed prior to 1933 and the statute as set down in the so-called Code.

We need to consider these statutes, especially with regard to the Auditor's office and the Controller's office. After we have analyzed the subject we can then decide how far the Auditor will be justified in going in auditing the accounts of the Judiciary, Executive Council and the Legislature.

July 23, 1942

My memo of July 22nd in regard to interpretation of the State Code was cautionary. My personal belief is that a State Auditor should be given the widest possible range. Mistakes can occur in any computation of figures and somebody should be authorized to go through those figures and make sure there is no error.

Without any reference or study of the statutes prior to 1933, it is my opinion that the auditor should, as matter of course, check all figures, vouchers, etc., whether from the administrative departments or from the Judiciary, the Executive or the Legislature. Such a procedure is the only one that appears to me to be the sensible one.

It is not, of course, your province to determine whether or not the Legislature, the Executive or the Judiciary have spent money in accordance with the statutes, any more than it is your province to determine that in regard to administrative departments. That is a function that, in the absence of an express statute, is given to the Controller. Neither would I consider it wise for you to make any public reports on the Judiciary, the Executive or the Legislature, unless the Legislature itself authorizes you to do so.

I hope this will clarify your course and be of assistance to you in determining just what you will do.

Frank I. Cowan  
Attorney General

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cc to Controller