

# MAINE STATE LEGISLATURE

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February 8, 1944

To William D. Hayes, State Auditor

From Frank I. Cowan, Attorney General

Subject - Audit - Maine Forestry District

I have your memo of February 7th in regard to the charges of the Department of Audit against the Maine Forestry District. I think, on the wording of the statute (P. L. 1943, Chapter 345, section 1), there is no doubt that the Department of Audit is entitled to charge the Maine Forestry District for the expense of any audit performed subsequent to July 9, 1943, even though a part or all of the work is done on records accumulated prior to July 1, 1943.

A question arises, however, in connection with which I want the thoughtful consideration of yourself and Mr. Rendall. R.S. Chapter 11, section 74, as amended by section 2 of Chapter 345, P. L. 1943, provides as follows: "The tax. . . shall be. . . used to protect from fire. . . and to pay expenses incidental thereto, and for no other purpose." We want to be careful that we don't do anything that will furnish a ground for persons hostile to the State Wild Lands tax program to attack that program. If the payment for this audit is a proper incidental expense, then, it seems to me, it can be properly paid from the tax money in the Forestry District. If it is not such an incidental expense, then perhaps we should get the money from the source mentioned near the bottom of page 429, P. L. 1943, "from any moneys in the treasury not otherwise appropriated."

I am sending a copy of this memorandum to Mr. Rendall and I wish both you gentlemen to give me your suggestions on this matter.

Frank I. Cowan  
Attorney General

FIC:c  
cc Mr. Rendall