

MAINE STATE LEGISLATURE

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August 13, 1948

To Fred M. Berry, State Auditor
Re: Town Audits

I acknowledge receipt of your memo of August 6th relating to the provisions of Chapter 84 of the Public Laws of 1945, which reads in part as follows:

"Upon the completion of an audit under the provisions of sections 116 and 117, the auditor shall render a report to the municipal officers and a certified copy thereof to the state auditor, embodying the results of his findings, with such suggestions as he may deem advisable for the proper administration of the city, town, or village corporation."

Chapter 84, P. L. 1945, was amended by Chapter 378, Special Session, 1945, but the language of the portion cited is the same and does not change the requirements. However, Section 116 of Chapter 80 of the Revised Statutes was amended by Chapter 361 of the Public Laws of 1947, relating to the first paragraph of this section, so that it now reads:

"Every city, town, plantation, and village corporation in the state shall have an audit made of its accounts annually covering the last complete municipal year by either the state department of audit or by qualified public accountants or others, recognized as competent auditors by their training and experience. Choice of such auditor may be made in accordance with the provisions of section 15."

You will note that Section 117 was amended by Chapter 8, P. L. 1945, by striking out the words "on or before the beginning of its municipal year."

I note that you have been trying for some time to obtain all audit reports from cities and towns covering the 1946 municipal year, and I am wondering what effect Chapter 8, P. L. 1945, has on the municipal year audit and whether the towns have resorted to a calendar year rather than a municipal year.

I also note that four towns have not sent you information as to whether or not their books have been audited and who has been engaged to do the work. . . You suggest that a letter from this office might expedite these returns. You may rest assured that I will drop a line to these places and will assist you as much as possible.

Ralph W. Farris
Attorney General

RWF:c