

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**

**REPORT**

**OF THE**

**ATTORNEY GENERAL**

**for the calendar years**

**1957 - 1958**

It is our understanding that such proceedings have been followed in the past and that therefore the procedure is a familiar one. However, if this information is wrong and you desire help in the preparation of the proper form of petition, please advise.

JAMES GLYNN FROST

Deputy Attorney General

January 21, 1958

To A. D. Nutting, Forest Commissioner

Re: Removal of Logs from Great Ponds

It is our opinion that authorization from the legislature would be necessary for a person to enter the business of removing logs from great ponds.

It would perhaps be wise for a person desirous of removing such logs to have an authorization from the legislature to the effect that such interest as the State may have in the logs on the bottom of great ponds be conveyed to the person removing such logs.

While this would protect the worker from any claim by the State of Maine for such logs, it should be clearly understood that if such logs did not belong to the State of Maine, such authorization would not protect the taker from action by the owner.

JAMES GLYNN FROST

Deputy Attorney General

January 27, 1958

To Michael A. Napolitano, State Auditor

Re: Qualified Public Accountants

Your memo of January 8, 1958, reads as follows:

"Section 26 of Chapter 90-A, Public Laws of 1957 provides that 'Each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year by the State Department of Audit or by a qualified public accountant elected by ballot or, if not so elected, engaged by its officers. The postaudit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor.'

"Will you kindly render your opinion as to the definition of a qualified public accountant within the meaning and intent of this chapter?

"What recourse would the department have in the event that the municipal officials hired a person to conduct an audit who was not qualified?"

We would expect a qualified public accountant to be a person of sound mind and of such capabilities and competence as would cause the town to place trust and confidence in that accountant.

We should not expect that your department would have any recourse if municipal officers hired a person to conduct an audit who was not qualified.

Subsection 1 of Section 26 would seem to be a remedy, in the event the voters of a municipality were dissatisfied with a postaudit made by a public