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*County Treasurers performing public
accountant functions*

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DEPARTMENT OF THE ATTORNEY GENERAL
AUGUSTA, MAINE 04333

February 21, 1978

Honorable Harry F. Rideout
House of Representatives
State House
Augusta, Maine 04333

Dear Representative Rideout:

I am responding to your oral request for an opinion of this office on two questions concerning county treasurers in general and the Aroostook County Treasurer in particular. These questions will be set forth and answered individually below.

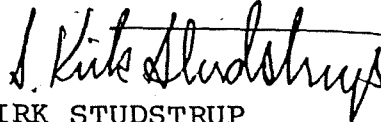
Your first question is whether the statutory duties for the Aroostook County Treasurer are different from those for the treasurer of other counties. The answer to this question is negative. The general duties of a county treasurer are set forth in 30 M.R.S.A. § 701, et seq. These provisions apply to treasurers of all counties, and we have found no general statutes which indicate different duties for the treasurer of Aroostook County. Our research did not include individual private and special laws or appropriations bills, which may contain special provisions.

Your second question is whether a county treasurer who is a Certified Public Accountant may audit the county's financial books and records or the books and records of public agencies receiving county funds or any municipality within the county. With regard to auditing the county's books and records, 30 M.R.S.A. § 401 provides that the annual audits of these records are to be performed by the State Department of Audit. Therefore, the answer to the first part of the question is negative. With regard to the latter part of your question, we assume that you are asking whether there would be a conflict of interest if a county treasurer independently contracted to audit the financial records of a municipality within the county or of a public agency receiving county funds. The only statutory provision with regard to audits of municipal records is found in 30 M.R.S.A. § 5253. This section indicates that municipalities and quasi-municipal corporations have the option

of having their annual post-audits made either by the State Department of Audit or by a qualified public accountant who is elected to do so or who is engaged by the municipal or corporate officers to do so. There is no provision other than that the accountant be "qualified" if this latter option is chosen. Therefore, it is our opinion that the existence or non-existence of a conflict of interest with regard to an audit performed by a county treasurer would depend upon the individual circumstances of each case. The essential question would be whether an auditor's professional functions would interfere with his official duties as county treasurer or vice versa.

We also note that the questions which you have raised may involve professional standards and codes established for the practice of public accountancy which may be more stringent than the statutory provisions. The practice of public accounting in Maine is regulated by the Board of Accountancy (32 M.R.S.A. Chapter 58) and you may wish to discuss your questions further with that Board.

Sincerely,



S. KIRK STUDSTRUP
Assistant Attorney General

SKS:mfe