

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 750

S. P. 311

In Senate, February 9, 1967

Referred to Committee on State Government. Sent down for concurrence and ordered printed.

JERROLD B. SPEERS, Secretary

Presented by Senator Ferguson of Oxford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

AN ACT Relating to County Auditing.

Be it enacted by the People of the State of Maine, as follows:

R. S., T. 30, § 401, amended. Section 401 of Title 30 of the Revised Statutes is amended to read as follows:

§ 401. County audit

Every county shall have an audit made of its accounts annually covering the last complete fiscal year by ~~either the State Department of Audit or by qualified public accountants, recognized as competent auditors by their training and experience. Choice of such auditor may be made by the county commissioners.~~

The audit shall be performed in accordance with generally accepted auditing standards and procedures pertaining to governmental accounting ~~and in case of dissatisfaction with the audit made by others than the State Department of Audit, upon petition by the municipal officers of 3 or more municipalities, the State Department of Audit shall make another audit, and the parties making such audits shall have access to all necessary papers, books and records.~~

Upon completion of an audit, the ~~auditor~~ **State Department of Audit** shall render a report to the county commissioners ~~and a certified copy thereof to the State Auditor, embodying the results of his their findings with such suggestions as he they may deem advisable for the proper administration of the county and he shall render to the State Department of Audit a certified copy of an audit procedural form as prescribed by the State Department of Audit for governmental audits.~~