

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1136

S. P. 460

In Senate, February 28, 1967

Referred to Committee on Towns and Counties. 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 Audits and County Capital Reserve Accounts.

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

Sec. 1. R. S., T. 30, § 401, repealed and replaced. Section 401 of Title 30 of the Revised Statutes is repealed and the following enacted in place thereof :

§ 401. County audit

Every county shall have an audit made of its accounts annually covering the last complete fiscal year by the State Department of Audit.

The audit shall be performed in accordance with generally accepted auditing standards and procedures pertaining to governmental accounting.

Upon completion of the audit, the State Department of Audit shall render a report to the county commissioners, embodying the results of the findings made during the audit with such suggestions as may be deemed advisable for the proper administration of the financial affairs of the county.

Any irregularities found in the course of the audit shall be reported by the Department of Audit to the Attorney General for such action as may be deemed necessary.

Sec. 2. R. S., T. 30, § 403, amended. Section 403 of Title 30 of the Revised Statutes is amended to read as follows :

§ 403. Capital reserve accounts

Section 5201, subsections 1 ~~and~~, 2 and 3, and section 5202, which contain the capital reserve account provisions for municipalities, apply equally to counties. The county commissioners have the powers and duties of municipal officers.