

# MAINE STATE LEGISLATURE

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(EMERGENCY)  
FIRST REGULAR SESSION

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ONE HUNDRED AND NINTH LEGISLATURE

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**Legislative Document**

**No. 948**

S. P. 318

In Senate, March 5, 1979

Referred to the Committee on Local and County Government. Sent down for concurrence and ordered printed.

Presented by Senator Najarian of Cumberland.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-NINE

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**AN ACT to Provide for Outside Audit of County Budgets.**

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**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, certain county governments are facing impending financial difficulties which necessitate the immediate borrowing of funds; and

Whereas, the State Auditor is not able to provide audits necessary within the time frame acceptable to the county governments; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**30 MRSA § 401, first ¶**, as repealed and replaced by PL 1967, c. 541, § 2, is amended to read:

Every county shall have an audit made of its accounts annually covering the last complete fiscal year by the State Department of Audit **or by a certified public accountant selected by the county commissioners. The audit shall be performed in**

**accordance with generally accepted auditing standards and procedures pertaining to governmental accounting and shall include a management letter covering the audit of the operational aspects of the county as well as suggestions which the auditor may deem advisable for the proper administration of the county. When an audit is conducted by a certified public accountant, the audit shall, upon completion, be forwarded to the Department of Audit. The audit, including the management letter, shall be treated as a public document.**

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect when approved.

#### STATEMENT OF FACT

The purpose of this legislation is to provide the counties with the alternative of having their audit conducted by either a certified public accountant or the Department of Audit. This flexibility will allow the counties to obtain audits in time spans necessary for them to borrow funds for county administration.