

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1219

H. P. 978

House of Representatives, March 14, 1979

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

EDWIN H. PERT, Clerk

Presented by Mr. Wood of Sanford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Provide Accounting Services for County Governments.

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

30 MRSA § 401, as last amended by PL 1973, c. 567, § 20, is repealed and the following enacted in its place:

§ 401. County postaudit

Every county shall have an annual postaudit made of its accounts covering the last complete fiscal year by the Department of Audit or by a qualified public accountant engaged by the county commissioners. The officers shall notify the State Auditor of the name and address of the auditor elected or engaged within 30 days after his election or engagement. The postaudit shall be conducted on the basis of auditing standards and procedures prescribed by the State Auditor.

1. **New postaudit.** When there is dissatisfaction with a postaudit made by a public accountant as shown by a petition signed by at least 2% of the voters of a county, but in no case more than 1,000, and filed with the State Auditor, he shall order a new postaudit to be made by his department.

2. **Records available to auditor.** Whenever a postaudit is being made, all necessary records shall be made available to the auditor.

3. Report. After the postaudit has been completed, the auditor shall submit a report to the county commissioners.

A. The report shall contain the following items:

- (1) Letter of transmittal;**
- (2) Auditor's comments and suggestions for improving the financial administration;**
- (3) Comparative balance sheet;**
- (4) Analysis of surplus;**
- (5) Statement of departmental operations; and**
- (6) Statement of public debt.**

B. Within 30 days after completion of the postaudit, the auditor shall send to the State Auditor a certified copy of the postaudit report and a certified copy of the audit procedural form prescribed by the State Auditor for governmental audits.

If the State Auditor shall find evidences of improper transactions, or of incompetence in keeping accounts or handling funds or of any other improper practice of financial administration, he shall report the same to the district attorney immediately.

C. The failure of an auditor to file any of the copies required by paragraph B is a civil violation for which a forfeiture of not more than \$100 may be adjudged.

4. Report kept. The complete report of the postaudit shall be kept in the county commissioners' office.

STATEMENT OF FACT

This bill permits counties to employ either the Department of Audit or a private firm of certified public accountants to perform annual county postaudits. Municipalities currently have this privilege.