

MAINE STATE LEGISLATURE

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EIGHTIETH LEGISLATURE

SENATE

NO. 56

In Senate, February 16, 1921.

Referred to Committee on Judiciary and 500 copies ordered printed. Sent down for concurrence.

L. ERNEST THORNTON, Secretary.

Presented by Senator Parent of Androscoggin.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND
NINE HUNDRED AND TWENTY-ONE

AN ACT to Amend the Charter of the City of Lewiston and
to Provide for a City Auditor.

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

Sect. 1. A city auditor for the city of Lewiston shall be
2 appointed by the mayor, he shall hold his office for a term
3 of four years from the date of his appointment. He shall
4 give to the treasurer of the city of Lewiston a bond, for
5 the faithful discharge of his duties, with sureties, or with
6 a surety company authorized to do business in the state,
7 as surety, to be approved by the mayor, with the advice and
8 consent of the city council. Said bond shall not be less
9 than ten thousand nor more than fifteen thousand dollars.

10 He shall be a competent accountant. Vacancy occurring
11 during a term shall be filled for the unexpired term.

Sect. 2. The city auditor shall examine all accounts and
2 demands against the city, including all matters requiring the
3 payment of money from the city treasury. In the exam-
4 ination of claims, accounts and demands he may require
5 affidavits that articles have been furnished, services ren-
6 dered, and expenses incurred as therein specified; and the
7 affidavits for articles furnished, services rendered, and ex-
8 penses incurred, for or by any officer, institution, commis-
9 sion, or board of trustees, may be made by the disbursing
10 agent or any officer thereof having special knowledge of
11 the matter. All accounts and demands against the city shall
12 be fully itemized and rendered in duplicate and filed with
13 the city auditor for his approval before payment. He shall
14 in all cases, after he has approved a claim, account or de-
15 mand, or any matter requiring the payment of money from
16 the treasury, make a certificate specifying the amount due
17 and allowed thereon, the name of the party to whom such
18 amount is due or payable, and the particular head, expendi-
19 ture, department or appropriation to which it is chargeable.

Sect. 3. The auditor shall keep on file in his department,
2 all original bills and vouchers on which moneys have been
3 or may be paid from the treasury. He shall also keep on
4 file all affidavits filed with him in relation to the auditing
5 of any matters before him. All boards, commissions, agents
6 or public officers authorized to make contracts under which

7 moneys may be payable from the city, shall at once file with
8 the auditor certified copies of any and all contracts made
9 by them.

Sect. 4. The auditor shall keep a distinct account of all
2 city receipts and expenditures under appropriate heads. He
3 shall keep a statement of all property belonging to the city
4 and of all debts and obligations due to and from the city.
5 He shall investigate all accounts, demands, bills, vouchers
6 or claims against the city, including those made by any city
7 officer, agent, department, trustee, or commission. And if,
8 after said investigation, the amount demanded seems to be
9 excessive or improper, he may reject the account or claim,
10 in whole or in part, and if the person presenting such ac-
11 count or claim is dissatisfied therewith, the auditor shall
12 report the same to the city council, with a separate certifi-
13 cate therefor. He shall have free access to all the books
14 and papers of the several departments, commissions, boards,
15 or trustee of the city. Every officer, department, commis-
16 sion or board of trustees shall keep books of accounts in
17 such form and in such manner as the auditor shall direct,
18 and they shall at all times make such reports to the auditor
19 as he may require. He shall, from time to time, notify the
20 said officers, agents, heads of departments, commissions and
21 trustees, who are entrusted with the expenditure of public
22 moneys of the city, of the condition of the specific appro-
23 priation which they are entrusted to expend, showing the
24 balance of such appropriation unexpended. The auditor

25 shall not approve nor issue his certificate for the payment
26 of any bill or account unless there is a specific appropriation
27 or fund for the payment thereof, or an expenditure is au-
28 thorized by the city council to be paid out of the contingent
29 fund or otherwise authorized by law.

Sect. 5. The city auditor shall annually, between the first
2 day of February and the fifth day of March, examine the
3 books, accounts and vouchers of the city treasurer, and re-
4 port the result of such examination to the city council. The
5 books, accounts, vouchers, affidavits, and other records and
6 papers in his office relating to public business shall be open
7 for inspection to the citizens of said Lewiston at all reason-
8 able times and for all proper purposes.

Sect. 6. He shall, on or before the first Monday of May,
2 of each year, submit to the city council a report, showing
3 a full and accurate statement of the financial condition of
4 the city and of the financial transactions thereof for the
5 preceding year, ending on the last day of each February.
6 Said report shall contain a statement of the receipts by,
7 and the payments from the city treasury, and a statement
8 of the receipts by, appropriation for, and expenditures of
9 each department, commission and board of trustees, for the
10 preceding year; the latter statement shall be so made that
11 it will show a separate statement in detail of each depart-
12 ment of the city, for said year. All salaries and other gen-
13 eral charges and appropriations shall likewise appear in said
14 report.

Sect. 7. On or before the first Monday of April of each
2 year, the heads of the various departments, city institutions,
3 commissions and boards of trustees, who are entrusted with
4 the expenditure of public moneys, shall file with the auditor
5 a written estimate in detail of the necessary expenditures
6 of the department, institution or commission, of which they
7 are in charge, for the following year, together with the esti-
8 mated income. This estimate shall be divided into, first,
9 fixed charges; second, other charges; third, extraordinary
10 or unusual expenses. A written statement showing the rea-
11 son for all estimated expenditures, other than fixed charges,
12 shall be filed with said estimate. Said auditor shall tabulate
13 these statements under the various heads, and annually on
14 or before the last Monday of April shall submit to the city
15 council, a report showing these tabulated statements, includ-
16 ing the reasons given for estimated expenditures, other than
17 fixed charges, together with an estimate of the ordinary
18 revenues of the city, and such other means as the city audi-
19 tor may be able to point out for defraying the expenses of
20 the city, so that said report shall show the estimated reve-
21 nues and income of the city, and the estimated expenditures
22 of the city for the year following.

Sect. 8. No officer or agent of the city, or officer or mem-
2 ber of any department thereof, whose duty it is to expend
3 money under an appropriation by the city council, shall con-
4 tract any bill or incur any obligation on behalf of the city
5 in excess of the appropriation, or wages fixed by law, and

6 whoever exceeds in his expenditure said appropriation, shall
7 not have any claim for reimbursement. Any such officer
8 or agent of the city, or officer or member of any depart-
9 ment thereof, who shall violate the provisions of this sec-
10 tion shall upon conviction be fined two hundred dollars,
11 and imprisoned in the discretion of the court for not less
12 than three months.

Sect. 9. No member of a commission, trustee, heads of
2 department, agent or other person holding a place of trust
3 in the city, shall be pecuniarily interested directly or indi-
4 rectly in any contracts made in behalf of the city, and any
5 violation hereof is void and shall not be approved by said
6 auditor; and if any such officer or person receives any draw-
7 backs, presents, gratuities or secret discounts to his own
8 use on account of such contracts, or from the profits in
9 any materials, supplies or labor, furnished or done for the
10 city, he shall upon conviction be fined not less than two
11 hundred dollars, and imprisoned for not less than three
12 months.

Sect. 10. The auditor shall receive an annual salary of
2 twenty-five hundred dollars. He may employ such assist-
3 ance as may be necessary for the dispatch of public busi-
4 ness. He shall be furnished an office in the city building
5 and all expenses authorized under this act shall be paid by
6 the said city, including premium on said bond.

Sect. 11. The auditor shall open an account with the col-
2 lector of taxes, charging him with the whole amount of

3 taxes committed, also the supplementary tax and all inter-
4 est due; he shall also open an account with the treasurer,
5 charging him with the amount of loans and sums of money
6 that may be borrowed for the city, and all securities and
7 sums receivable, in order that the value and description of
8 all personal property belonging to the city may be seen at
9 any time in his books.

Sect. 12. The auditor shall keep on file in his office a list
2 of the current prices of supplies and materials used in the
3 several departments of the city.

Sect. 13. He shall, between the fifth and the tenth day
2 of each month, cause to be published in the newspapers of
3 said city, a report showing the receipts and expenditures of
4 each department for the preceding month.

Sect. 14. All acts and parts of acts inconsistent with this
2 act are hereby repealed.