

MAINE STATE LEGISLATURE

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(NEW DRAFT)

EIGHTIETH LEGISLATURE

SENATE

NO. 117

In Senate, March 14, 1921.

Reported by Mr. Parent from Committee on Judiciary and
laid on table to be printed under joint rules.

L. ERNEST THORNTON, Secretary.

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:

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

10 lars. He shall be a competent accountant. Vacancy oc-
11 ccurring 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
3 the payment of money from the city treasury. In the ex-
4 amination 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
12 shall be fully itemized and rendered in duplicate and filed
13 with the city auditor for his approval before payment. He
14 shall in all cases, after he has approved a claim, account
15 or demand, or any matter requiring the payment of money
16 from the treasury, make a certificate specifying the amount
17 due and allowed thereon, the name of the party to whom
18 such amount is due or payable and the particular head, ex-
19 penditure, department or appropriation to which it is charge-
20 able.

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
7 city officer, agent, department, trustee, or commission. And
8 if, after said investigation, the amount demanded seems
9 to be excessive or improper, he may reject the account or
10 claim, in whole or in part, and if the person presenting
11 such account or claim is dissatisfied therewith, the auditor
12 shall report the same to the city council, with a separate
13 certificate therefor. He shall have free access to all the
14 books and papers of the several departments, commissions,
15 boards, or trustee of the city. Every officer, department,
16 commission or board of trustees shall keep books of ac-
17 counts in such form and in such manner as the auditor
18 shall direct, and they shall at all times make such reports
19 to the auditor as he may require. He shall from time to
20 time, notify the said officers, agents, heads of departments,
21 commissions and trustees, who are entrusted with the ex-
22 penditure of public moneys of the city, of the condition of
23 the specific appropriation which they are entrusted to ex-
24 pend, showing the balance of such appropriation unexpended.

25 The auditor shall not approve nor issue his certificate for
26 the payment of any bill or account unless there is a specific
27 appropriation or fund for the payment thereof, or an ex-
28 penditure is authorized by the city council to be paid out of
29 the contingent 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, and
7 the payments from the city treasury, and a statement of the
8 receipts by, appropriations for, and expenditures of each
9 department, commission and board of trustees, for the pre-
10 ceding year; the latter statement shall be so made that it
11 will show a separate statement in detail of each department
12 of the city, for said year. All salaries and other general
13 charges and appropriations shall likewise appear in said re-
14 port.

Sect. 7. On or before the first Monday of April of each year, the heads of the various departments, city institutions, commissions and boards of trustees, who are entrusted with the expenditure of public moneys, shall file with the auditor a written estimate in detail of the necessary expenditures of the department, institution or commission, of which they are in charge, for the following year, together with the estimated income. This estimate shall be divided into, first, fixed charges; second, other charges; third, extraordinary or unusual expenses. A written statement showing the reason for all estimated expenditures, other than fixed charges, shall be filed with said estimate. Said auditor shall tabulate these statements under the various heads, and annually on or before the last Monday of April shall submit to the city council a report showing these tabulated statements, including the reasons given for estimated expenditures, other than fixed charges, together with an estimate of the ordinary revenues of the city, and such other means as the city auditor may be able to point out for defraying the expenses of the city, so that said report shall show the estimated revenues and income of the city, and the estimated expenditures of the city for the year following.

Sect. 8. No officer or agent of the city, or officer or member of any department thereof, whose duty it is to expend money under an appropriation by the city council, shall contract any bill or incur any obligation on behalf of the city in excess of the appropriation, or wages fixed by law, and whoever exceeds in his expenditure said appropriation, shall

7 not have any claim for reimbursement. Any such officer or
8 agent of the city, or officer or member of any department
9 thereof, who shall knowingly or wilfully violate the provi-
10 sions of this section shall upon conviction be fined two hun-
11 dred dollars, and imprisoned in the discretion of the court
12 for not less 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 any
9 materials, supplies or labor, furnished or done for the city,
10 he shall upon conviction be fined not less than two hundred
11 dollars, and imprisoned for not less than three 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 business.
4 He shall be furnished an office in the city building and all
5 expenses authorized under this act shall be paid by the said
6 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 interest
4 due; he shall also open an account with the treasurer, charg-
5 ing him with the amount of loans and sums of money that

6 may be borrowed for the city, and all securities and sums
7 receivable, in order that the value and description of all
8 personal property belonging to the city may be seen at any
9 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 of
2 each month, cause to be published in the newspapers of
3 said city, a report showing the receipts and expenditures
4 of each department for the preceding month.

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