

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 38

S. P. 119

In Senate, January 16, 1935.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Burkett of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

**AN ACT to Provide for Annual Audits in Cities, Towns, Plantations and
Village Corporations.**

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

Sec. 1. R. S., c. 5, § 97, amended. Section 97 of chapter 5 of the revised statutes is hereby amended by striking out said section and inserting in place thereof the following section:

‘Sec. 97. Annual audit of cities, towns, plantations and village corporations provided for. Every city, town, plantation or village corporation in the state shall have, on or before December 31st, 1936, an audit of its accounts covering the last complete municipal year prior to December 31st, 1936, and shall cause subsequent audits of its accounts to be made annually thereafter, and the parties making said audits shall have access to all necessary papers, books and records. Said audits shall be made either by the office of the state auditor or by qualified public accountants. Whenever any city, town, plantation, or village corporation shall have said audit made by a person, firm or corporation of its own selection, the city, town, plantation, or village corporation clerk shall immediately, upon the employment of such person, firm or corporation file the name and address with the state auditor, and such person, firm or corporation shall, within

10 days after making the report of the audit and recommendations to said city, town, plantation or village corporation file a certified copy thereof with the state auditor on forms which said state auditor shall prescribe; and in any such case the state auditor may, in his discretion, accept said audit or cause a new audit to be made under his own direction.

It shall be the duty of the state auditor to see that the provisions contained herein are carried out and if any city, town, plantation or village corporation fails to make provision for an audit of its accounts within the prescribed time, then the state auditor shall cause said audit to be made.'

Sec. 2. R. S., c. 5, § 98, amended. Section 98 of chapter 5 of the revised statutes is hereby amended by striking out said section and inserting in place thereof the following section:

'Sec. 98. State uniform accounting system may be installed. Any city, town, plantation, or village corporation may petition the state auditor for the installation of the state uniform accounting system, and the state auditor as soon as possible after receipt of such petition, but within the time specified in the foregoing section, shall cause such system to be installed.'

Sec. 3. R. S., c. 5, § 102, amended. Section 102 of chapter 5 of the revised statutes is hereby amended to read as follows:

'Sec. 102. State auditor to furnish schedules for uniform reports; to collect information pertaining to municipal affairs. The state auditor shall ~~annually~~ furnish to the auditor or other accounting officer of each city, town, or village corporation availing itself of the benefits of sections ~~ninety-seven to one hundred six inclusive~~ **person, firm or corporation auditing the accounts of any city, town, plantation, or village corporation in accordance with the provisions of section 97, forms so arranged as to provide for uniform reports returns giving detailed statements of all receipts classified by sources, and all payments classified by objects, for its last fiscal year; a statement of the public debt showing the purpose for which each item of the debt was created and the provision made for the payment thereof; and a statement of assets and liabilities at the close of the fiscal year.** The state auditor may ~~in all cases where cities, towns, and village corporation shall avail themselves of the benefits of sections ninety-seven to one hundred six inclusive~~ prescribe standard forms intended to promote the systematic accounting of financial transactions and the publication of same in the report of the city, town,

plantation or village corporation. He shall collect from the proper local authorities such other information pertaining to municipal affairs as in his judgment may be of public interest. All accounting and other officials and custodians of public money of cities, towns, plantations or village corporations shall fill out properly and return promptly to the state auditor all schedules transmitted by him to them.'