

MAINE STATE LEGISLATURE

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N I N E T I E T H L E G I S L A T U R E

Legislative Document

No. 823

S. P. 431

In Senate, February 12, 1941.

Reported by Senator Harvey of York from Committee on Judiciary and laid on table to be printed under Joint Rules.

ROYDEN V. BROWN, Secretary.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

AN ACT Enlarging the Powers and Duties of the State Auditor.

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

P. L., 1931, c. 216, Art. VI, § 3, amended. Section 3 of Article VI of chapter 216 of the public laws of 1931, is hereby amended to read as follows :

‘Sec. 3. General powers and duties. The department of audit shall have authority :

1. To perform a postaudit of all accounts and other financial records of the state government, or any department, or agency thereof, and to report annually on this audit, and at such other times as the legislature may require ;

2. To install uniform accounting systems and perform postaudits of all accounts and other financial records of the several counties, or any departments, or agencies thereof, the expenses of such audits to be paid by the counties and reports of such audits shall accompany the county estimates submitted to the legislature as provided by section 67 of chapter 13 of the revised statutes, as amended, and shall be published in the county reports next following the completion of such audits ;

2. 3. To install uniform accounting systems and to perform audits for

cities, towns, and villages as required by sections 97 to 106, inclusive, of chapter 5 of the revised statutes, as amended.

4. To install uniform accounting systems and perform postaudits for the clerks of superior courts, judges and recorders of municipal courts, trial justices and probation officers, the expenses of such audits to be paid as follows: 50% by the county where the audit is performed, 30% by the state highway department and 20% by the department of inland fisheries and game;

5. To perform a postaudit of all accounts and other financial records of the state normal schools and the Port of Portland Authority, the expenses of such audits to be paid respectively by the state normal schools and the Port of Portland Authority;

6. To serve as a staff agency to the legislature, or any of its committees, or to the governor, in making investigations of any phase of the state's finances.'