

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. 1072

H. P. 1859

House of Representatives, March 28, 1941.

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

HARVEY R. PEASE, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

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

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

R. S., c. 5, § 97, amended. Section 97 of chapter 5 of the revised statutes, as amended by chapter 216 of the public laws of 1937, is hereby repealed and the following enacted in place thereof:

‘Sec. 97. Annual audit of cities, towns, plantations and village corporations provided for. The municipal officers of every city, town, plantation, and village corporation in the state shall have an audit made of its accounts annually covering the last complete municipal year by either the state department of audit or by individuals or firms recognized as competent auditors by training and experience or by qualified public accountants.

In case of dissatisfaction with the audit made by others than the state department of audit, upon petition of 10% of the legally qualified voters of any city, town, plantation or village corporation, the state department of audit shall make another audit, and the parties making such audits shall have access to all necessary papers, books and records.’