

MAINE STATE LEGISLATURE

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N I N E T Y - T H I R D L E G I S L A T U R E

Legislative Document

No. 1442

S. P. 532

In Senate, April 22, 1947.

Reported by Senator McKusick of Piscataquis from Committee on Towns and printed under joint rules No. 10.

CHESTER T. WINSLOW, Secretary.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Relating to Annual Audit of Towns.

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

Sec. 1. R. S., c. 80, § 116, amended. The 1st paragraph of section 116 of chapter 80 of the revised statutes is hereby amended to read as follows:

'~~The municipal officers of every~~ 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 or others, recognized as competent auditors by their training and experience. Choice of such auditor may be made in accordance with the provisions of section 15.'

Sec. 2. R. S., c. 80, § 80, amended. The 2nd paragraph of section 80 of chapter 80 of the revised statutes, as enacted by section 1 of chapter 84 of the public laws of 1945, is hereby amended to read as follows:

'Such town report shall include the following excerpts from the last audit report:

- I. Letter of transmittal,
- II. Comments,
- III. Comparative balance sheet,
- IV. Statement of departmental operating accounts, in condensed form,
- V. Analysis of change in net surplus or deficit, for the year,
- VI. IV. Statement that complete audit report is on file in town office.'