

MAINE STATE LEGISLATURE

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NINETY-FOURTH LEGISLATURE

Legislative Document

No. 467

H. P. 1051

House of Representatives, February 9, 1949

Referred to the Committee on Legal Affairs, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Burgess of Rockland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Annual Audits for Cities, Towns, Plantations, Village Corporations, Sewer Districts, School Districts and School Activity Funds.

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, as amended by section 1 of chapter 361 of the public laws of 1947, is hereby further amended to read as follows:

'Every city, town, plantation, ~~and~~ village corporation, **sewer district and school district** in the state shall have an audit made of its accounts annually covering the last complete ~~municipal~~ **fiscal** year by either the state department of audit 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. **The provisions of this section shall also apply to all school activity funds administered by officials or employees of any public school system provided the gross receipts of any such fund or funds exceeds \$1,000 in any fiscal year.**

Sec. 2. R. S., c. 80, § 119, amended. Section 119 of chapter 80 of the revised statutes, as amended, is hereby further amended to read as follows:

'**Sec. 119. Report of audit to be rendered to municipal officers, trustees, school boards, or any other appropriate administrative official, and a certi-**

fied copy to state auditor. Upon the completion of an audit under the provisions of sections 116 and 117, the auditor shall render a report to the municipal officers, trustees, school boards, or any other appropriate administrative official, and a certified copy thereof to the state auditor, embodying the results of his findings, with such suggestions as he may deem advisable for the proper administration of the city, town, ~~or~~ plantation, village corporation, sewer district, school district, or school activity funds.'

Sec. 3. R. S., c. 80, § 120, amended. Section 120 of chapter 80 of the revised statutes is hereby amended by adding thereto a new paragraph to read as follows:

'The state shall be reimbursed for the expenses incurred under the provisions of section 116 for school and sewer districts, by such districts and for school activities, by local school funds.'