

MAINE STATE LEGISLATURE

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

Legislative Document

No. 1447

S. P. 533

In Senate, April 7, 1955

Reported by Senator Farris from the Committee on Towns and Counties and printed under Joint Rules No. 10.

CHESTER T. WINSOW, Secretary

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Relating to Audit of Counties.

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

R. S., c. 89, § 15-A, additional. Chapter 89 of the revised statutes is hereby amended by adding thereto a new section, to be numbered 15-A, to read as follows:

‘Sec. 15-A. County audit. Every county shall have an audit made of its accounts annually covering the last complete fiscal year by either the State Department of Audit or by qualified public accountants, recognized as competent auditors by their training and experience. Choice of such auditor may be made by the county commissioners.

The audit shall be performed in accordance with generally accepted auditing standards and procedures pertaining to governmental accounting, and in case of dissatisfaction with the audit made by others than the State Department of Audit, upon petition by the municipal officers of three or more municipalities, 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.

Upon completion of an audit, the auditor shall render a report to the county commissioners 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 county, and he shall also render to the State Department of Audit a certified copy of an audit procedural form as prescribed by the State Department of Audit for governmental audits.’