

MAINE STATE LEGISLATURE

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Legislative Document

No. 237

S. P. 107

In Senate, January 29, 1957.

Referred to the Committee on Towns and Counties, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Ferguson of Oxford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

AN ACT Relating to Municipal Accounting and Audit.

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

Sec. 1. R. S., c. 91, § 142, amended. Section 142 of chapter 91 of the Revised Statutes is hereby amended to read as follows:

'Sec. 142. Annual audit. Every city, town, plantation, village corporation, sewer district and school district in the State 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 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 audit shall be conducted on the basis of prescribed auditing standards and procedures as defined by the national committee on governmental accounting of the municipal finance officers association of the United States and Canada.**

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.'

Sec. 2. R. S., c. 91, § 145, amended. Section 145 of chapter 91 of the Revised Statutes is hereby amended to read as follows:

'Sec. 145. Audit report. Upon the completion of an audit under the provisions of sections 142 and 143, 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, plantation, village corporation, sewer district or school district, and he shall also render to the State Department of Audit at the same time a certified copy of an audit procedural form as prescribed by the State Department of Audit for governmental audits. Said audit report and procedural form to be rendered within 30 days after completion of the audit.'

Sec. 3. R. S., c. 91, § 148, amended. Section 148 of chapter 91 of the Revised Statutes is hereby amended to read as follows:

'Sec. 148. Investigation of accounting system and auditing of public funds. The State Auditor shall may inquire into the systems of accounting and auditing of public funds in all cities, towns and village corporations and any municipality or quasi-municipal corporation not under the jurisdiction of the Public Utilities Commission. It shall be the duty of all municipal officers to furnish information relative thereto on such forms as he may prescribe.'

Sec. 4. Appropriation. There is hereby appropriated from the general fund the sum of \$60,000 for the fiscal year ending June 30, 1958 and \$60,000 for the fiscal year ending June 30, 1959 to carry out the purposes of this act.