

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-first Legislature

OF THE

STATE OF MAINE

1923

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-First Legislature

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subject for the Maine School for Feeble Minded he shall commit her or him to said school by order of commitment directed to the hospital trustees, directing that she or he shall be received and detained accordingly until she or he is restored or discharged by law, providing that no order of commitment to the Maine School for Feeble Minded be made until application for admission of such person has first been made to the hospital trustees by the superintendent of such institution, which application shall be placed on file at the Maine School for Feeble Minded and evidence thereof presented to the judge accompanied by a certificate of the superintendent of said Maine School for Feeble Minded, stating in substance that such person will be received under provision of section fifty-one of chapter one hundred forty-five of the revised statutes. The certificate of said judge shall state the town in which the person so committed resided at the time of original commitment. A certified copy of the certificate, signed by the institutional physician, shall accompany such order of commitment made hereunder, and said judge shall keep a record of his doings and furnish a copy to any interested person requiring and paying for it.'

Sec. 4. P. L., 1917, c. 88, sec. 18; relating to application of R. S., c. 139, sec. 8, 9 and 11, amended. Section eighteen of said chapter is hereby amended by inserting after the word "woman" in the fourth line the words 'any man committed from the reformatory for men, any girl committed from the state school for girls and any boy committed from the state school for boys,' so that said section, as amended, shall read as follows:

'Sec. 18. Provisions of R. S., c. 139, sec. 8, 9 and 11, applicable to commitments from above institutions. The provisions of sections eight, nine and eleven of chapter one hundred thirty-nine of the revised statutes are hereby extended to and made applicable to the case of any woman committed from the reformatory for women, any man committed from the reformatory for men, any girl committed from the state school for girls and any boy committed from the state school for boys, in the foregoing manner, except that said fees and costs shall be audited and allowed by the state auditor and shall be paid by the state.'

Approved April 4, 1923.

Chapter 161.

An Act to Encourage and Provide for a System of Uniform Accounting in Cities, Towns and Village Corporations.

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

Sec. 1. Cities, towns and village corporations may have accounts audited by state auditor, or have accounting system installed. Any city, town or village corporation in the state may petition the state auditor

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for an audit of its accounts or for an installation of an accounting system, and the auditor, as soon as possible after the receipt of such petition, shall cause such an audit to be made or system of accounts to be installed. Any city, town or village corporation at a meeting legally called therefor, after such accounting system has been installed, may petition for subsequent audits, or may by ordinance or resolution provide for subsequent audits under the supervision of the state auditor, who shall cause such audits to be made. The selectmen or assessors may petition said auditor for an audit of the town or village corporation accounts when in their opinion the condition of the accounts is such as to warrant the making of such audit, and said auditor, as soon as possible after the receipt of such petition, shall cause such audit to be made.

Sec. 2. State auditor to cause an audit or installation of accounting system in cities. Any city may, by vote of its city council, petition the auditor for an audit of its accounts or for the installation of an accounting system, and said auditor as soon as possible after the receipt of such petition, shall cause such audit to be made or accounting system installed.

Sec. 3. Accounting systems installed to be subject to state auditor's approval; books, forms and supplies may be supplied by state auditor. The accounting systems installed in accordance with this chapter shall be such as will, in the judgment of the auditor, be most effective in securing uniformity of classification in the accounts of such cities, towns or village corporations. The auditor may supply approximately at cost to cities, towns and village corporations where such accounting systems have been installed such books, forms or other supplies as may be required from time to time after the original installation of such systems.

Sec. 4. Report of audit to be rendered to municipal officers. Upon the completion of an audit under section one or two of this act, the auditor shall render a report to the municipal officers, embodying the results of his findings, with such suggestions as he may deem advisable for the proper administration of the city, town or village corporation.

Sec. 5. Expenses to be paid by state in first instance, and amounts assessed by towns and paid into state treasury. The expenses incurred under sections one to four inclusive, shall be paid in the first instance by the state; and the treasurer of state shall issue his warrant requiring the assessors of the cities, towns and village corporations concerned to assess a tax to the amount of said expense, and such amounts shall be collected and paid to the treasurer of state in the same manner and subject to the same penalties as state taxes. Any balance due shall be assessed in the succeeding year in the same manner as other state taxes.

Sec. 6. State auditor to furnish municipal auditors schedules for uniform returns; he may prescribe forms; state auditor to collect information pertaining to municipal affairs. The state auditor shall annually furnish to the auditor or other accounting officer of each city, town or village corporation availing itself of the benefits of this act schedules so arranged as to provide for uniform returns giving detailed statements of all receipts classified by sources, and all payments classified by objects, for its last fiscal year; a statement of the public debt showing the purpose for which each item of the debt was created and the provision made for the payment thereof; and a statement of assets and liabilities at the close of the fiscal year. The state auditor may in all cases where cities, towns and village corporations may avail themselves of the benefits of this act prescribe standard forms intended to promote the systematic accounting of financial transactions and the publication of same in the report of the city, town or village corporation. He shall collect from the proper local authorities such other information pertaining to municipal affairs as in his judgment may be of public interest.

Sec. 7. State auditor to investigate systems of municipal accounting. The state auditor shall inquire into the systems of accounting of public funds in all cities, towns and village corporations and it shall be the duty of all municipal officers to furnish information relative thereto on such forms as he may prescribe.

Sec. 8. Statistics of financial affairs of municipalities to be published by state auditor. The state auditor shall publish biennially statistics relative to the financial affairs of cities, towns and village corporations and other information of public interest pertaining to municipal affairs, said part of his report to be printed and distributed as a separate document, if he believes it to be advisable.

Sec. 9. Necessary clerical assistants and examiners to be employed. The state auditor shall employ necessary clerical assistants and one or more examiners as may be necessary to carry on the work provided for in this act.

Sec. 10. Attendance of witnesses and production of books and documents required. The state auditor may require the attendance of witnesses and the production of books and documents and may examine witnesses under oath in all matters arising under the provisions of this chapter.