

ACTS AND RESOLVES

AS PASSED BY THE

Eighty-fifth Legislature

OF THE

STATE OF MAINE

1931

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-fifth Legislature

1931

[supplied from page 1 of volume]

AUDITING OF BOOKS AND ACCOUNTS.

102 CHAP. 132

Chapter 131.

AN ACT Relating to University of Maine.

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

R. S., c. 19, sec. 116; relating to resident auditor to be appointed for University of Maine, amended. Section one hundred sixteen of chapter nineteen of the revised statutes is hereby amended by striking out in the first line of said section the word "shall" and inserting in place thereof the word 'may', so that said section as amended shall read as follows:

'Sec. 116. Resident auditor may be appointed by state auditor. The state auditor may appoint a resident auditor for the University of Maine, whose duties shall be to audit the accounts, and perform such other work as may be required of him by the state auditor, and under his direction, suitable office quarters to be furnished by the university. The salary and just expenses of the resident auditor to be paid from the state auditor's appropriations.'

Approved March 31, 1931.

Chapter 132.

AN ACT to Provide for an Audit of the Books and Accounts of Institutions Receiving Assistance from the State.

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

R. S., c. 2; relating to audit of certain accounts, amended. Chapter two, of the revised statutes, is hereby amended by adding after section one hundred five the following sections:

'Sec. 105a. Certain institutions to have audit made. Every private educational institution eligible to receive financial aid from the state by statutory enactment shall on or before September first of each year furnish to the state auditor satisfactory proof that the books, accounts and financial documents of said institution, for the fiscal year preceding, have been examined and found to be in a satisfactory and accurate condition with proper vouchers on file, said audit to be conducted by an accountant or accountants whose competency shall be approved by the state auditor.

Sec. 105b. State auditor or state commissioner of education may cause audit to be made. The state auditor may cause an audit to be made of the books, accounts and financial documents of institutions mentioned in section one hundred five a above, which have or have not complied with