

# MAINE STATE LEGISLATURE

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NINTH REVISION

REVISED STATUTES  
OF THE  
STATE OF MAINE

1954

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FIRST ANNOTATED REVISION

Effective December 31, 1954

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IN FIVE VOLUMES

VOLUME 1



THE MICHIE COMPANY  
CHARLOTTESVILLE, VIRGINIA

## Chapter 19.

### Department of Audit.

**Cross Reference.**—See c. 11, § 17, re outside state audit.

**Sec. 1. State auditor; salary.**—The state auditor shall be the head of the department of audit, as heretofore established. He shall be a certified public accountant or shall have had satisfactory experience as an auditor of public accounts. He shall be elected by the legislature by a joint ballot of the senators and representatives in convention and shall hold office for a term of 4 years or until his successor is elected and qualified. He shall exercise such powers and perform such duties as are set forth in the subsequent sections of this chapter. In case the office of state auditor shall become vacant during a period when the legislature is not in session, the appointment of a person to fill such vacancy shall be made immediately by the president of the senate or if that office be vacant, by the speaker of the house, said person to hold office until such time as the legislature shall meet in regular or special session, and either confirm the appointment of said person or choose another person to fill the office during the unexpired term. He shall receive an annual salary of \$7,000. (R. S. c. 16, § 1. 1947, c. 405. 1951, c. 412, § 4.)

**Sec. 2. Organization of department; deputy auditor.** — The department of audit shall be organized in the manner the state auditor may deem best suited to the accomplishment of its functions. It shall have such auditors, assistants and employees as the state auditor may require, but they shall be subject to the provisions of the personnel law.

In the event of a vacancy in the office of state auditor because of death, resignation, removal or other cause, the deputy auditor shall perform the duties of the office until a state auditor has been appointed in conformity with the provisions of section 1, and has been duly qualified. In the event of absence or disability of the state auditor, the deputy auditor shall likewise perform the duties of the office during his absence. (R. S. c. 16, § 2. 1949, c. 81.)

**Sec. 3. General powers and duties.**—The department of audit shall have authority:

- I. To perform a post-audit of all accounts and other financial records of the state government or any department or agency thereof, and to report annually on this audit, and at such other times as the legislature may require;
- II. To install uniform accounting systems and perform annual post-audits of all accounts and other financial records of the several counties or any departments or agencies thereof, the expenses of such audits to be paid by the counties and reports of such audits shall accompany the county estimates submitted to the legislature as provided by section 14 of chapter 89, and shall be published in the county reports next following the completion of such audits;
- III. To install uniform accounting systems and perform audits for cities, towns and villages as required by sections 142 to 151, inclusive, of chapter 91;
- IV. To install uniform accounting systems and perform post-audits for the clerks of superior courts, judges and recorders of municipal courts, trial justices and probation officers, the expenses of such audits to be paid as follows: 50% by the county where the audit is performed, 30% by the state highway department and 20% by the department of inland fisheries and game;
- V. To perform a post-audit of all accounts and other financial records of the state normal schools and teachers' colleges, the Maine Port Authority and

the Maine Forestry District; (1945, c. 357; c. 378, § 13. 1949, c. 349, § 16. 1951, c. 377)

**VI.** To serve as a staff agency to the legislature, or any of its committees, or to the governor in making investigations of any phase of the state's finances. (R. S. c. 16, § 3. 1945, c. 337; c. 378, § 13. 1949, c. 349, § 16. 1951, c. 377.)

See c. 1, § 35, destruction of records; c. 18, § 27, registry of cancelled bonds; c. 18, § 11, § 17, re outside audit of state books; c. 18, § 9, re receipt for inventory in treasury department; c. 16, § 32, re department; c. 86, § 17, re racing; c. 154, § 53, charging off of uncollectible accounts; c. 18, § 9, re public administrators.

**Sec. 4. Detailed requirements.** — The state auditor shall keep no accounts in the department of audit, but he shall conduct a continuous post-audit of the accounts, books, records and other evidences of financial transactions kept in the department of finance and administration or in the other departments and agencies of the state government. He shall prepare and publish a report for each fiscal year, setting forth the essential facts of such audit in summary form, within 4 months after the books of the controller have been officially closed. If he shall find in the course of his audit evidences of improper transactions, or of incompetence in keeping accounts or handling funds or of any other improper practice of financial administration, he shall report the same to the governor immediately; if he shall find evidences of illegal transactions, he shall forthwith report such transactions both to the governor and to the attorney general. All such evidences shall be included in the annual reports of the state auditor and he may, at his discretion, make them public at any time during the fiscal year. (R. S. c. 16, § 4. 1945, c. 4. 1953, c. 265, § 6.)

**Sec. 5. No ex officio duties.**—The state auditor shall not serve in an ex officio capacity on any administrative board or commission or have any financial interest in the transactions of any department, institution or agency of the state government. He shall not be responsible for the collection of any money belonging to the state or for the handling or custody of any state funds. (R. S. c. 16, § 5. 1949, c. 349, § 17.)