

MAINE STATE LEGISLATURE

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REPORT ON EXAMINATION OF FINANCIAL RECORDS
OF
LEGISLATURE AND EXECUTIVE DEPARTMENT OF THE GOVERNOR
STATE OF MAINE
TWO YEARS ENDED JUNE 30, 1974

ERNST & ERNST

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REPORT ON EXAMINATION OF FINANCIAL RECORDS
OF
LEGISLATURE AND EXECUTIVE DEPARTMENT OF THE GOVERNOR
STATE OF MAINE
TWO YEARS ENDED JUNE 30, 1974

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ERNST & ERNST

1 MONUMENT SQUARE

PORTLAND, MAINE 04111

The Honorable Kenneth M. Curtis
Governor, State of Maine and
Members of the Executive Council
Augusta, Maine 04330

Gentlemen:

We were engaged to perform an examination of the accounts and other financial records of the Legislative and Executive Department of the Governor, exclusive of the Governor's Expense account as required under M.R.S.A. Title 3, Section 4. The Act requires independent audits of the Legislature and Executive Department of the Governor to be performed every two years, hence our examination was for the two years ended June 30, 1974. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Comments with respect to our examination and the scope thereof follow:

- The statutes relating to required financial records, appropriations, and other financial matters were reviewed as considered necessary in the circumstances.
- A review of accounting procedures and controls was performed and personnel responsible for financial matters were interviewed as considered necessary.
- A comparative review of appropriations and expenditures for the two year period was prepared with unusual items or significant fluctuations explored to ascertain the reason therefor.
- Detailed tests of expenditures were performed on a random basis by examination of invoices, travel vouchers, payroll authorizations and other data as considered necessary.
- An overall analysis of legislators' salaries and room and board expenses was prepared to ascertain if the average per diem charge per legislator for each legislative session in the period under review was within the requirements of the law.

The following statements of appropriations and expenditures for the years ending June 30, 1973 and June 30, 1974 summarize the source and disposition of resources for the respective years. The results of our tests indicate that, in general, transactions were properly recorded and adequately supported.

Very truly yours,

Ernst + Ernst

Portland, Maine
October 9, 1974

SUMMARY OF APPROPRIATIONS AND EXPENDITURES

SUMMARY OF APPROPRIATIONS AND EXPENDITURES
LEGISLATURE AND EXECUTIVE DEPARTMENT OF THE GOVERNOR

STATE OF MAINE

Year ended June 30, 1973

	BALANCE FORWARD (ADJUSTED)	LEGISLATIVE APPROPRIATIONS
LEGISLATURE		
Legislative expense	\$ 293,417	\$ 1,693,192
Legislative research	4,765	130,902
Commission on Inter-governmental relations		2,000
Commission on Interstate Cooperation		20,720
Commission on Uniform Legislation		2,500
Legislative Reference Law Library	<u>1,559</u>	<u>25,844</u>
TOTAL LEGISLATURE	<u>\$ 299,741</u>	<u>\$ 1,875,158</u>
EXECUTIVE		
Administration	\$ 1,682	\$ 149,742
Governor's expense account - Note A		15,000
Governor-elect's expense account	1,500	
Blaine House	11,501	66,765
Executive Council		43,930
Interstate agency assessment, contributions and transfers	<u>5,000</u>	<u>97,467</u>
	<u>19,683</u>	<u>372,904</u>
OTHER EXECUTIVE RELATED ACCOUNTS		
Federal State Coordinator	20,021	38,608
Panel of Mediators		11,200
Payment from Contingent Account	<u>50</u>	
	<u>20,071</u>	<u>49,808</u>
TOTAL EXECUTIVE	<u>\$ 39,754</u>	<u>\$ 422,712</u>

Note A: Not subject to audit (M.R.S.A. Title 2, Section 2)

CONTINGENT ACCOUNT TRANSFERS	DEDICATED REVENUE	TRANSFERS IN (OUT)	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED LAPSED	BALANCE CARRIED
		(\$ 1,000)	\$ 1,985,609	\$ 1,718,498		\$ 267,111
		1,000	136,667	123,387	\$ 13,280	
			2,000	30	1,970	
			20,720	19,987	733	
\$ 899			3,399	3,399		
<u>75</u>		<u>72,755</u>	<u>100,233</u>	<u>99,192</u>	<u>7</u>	<u>1,034</u>
<u>\$ 974</u>		<u>\$ 72,755</u>	<u>\$ 2,248,628</u>	<u>\$ 1,964,493</u>	<u>\$ 15,990</u>	<u>\$ 268,145</u>
		\$ 5,678	\$ 157,102	\$ 153,295	\$ 186	\$ 3,621
			15,000	15,000 (Note A)		
			1,500			1,500
\$ 6,633		2,708	87,607	74,930	7	12,670
2,862			46,792	45,358	1,434	
			<u>102,467</u>	<u>102,467</u>		
<u>9,495</u>		<u>8,386</u>	<u>410,468</u>	<u>391,050</u>	<u>1,627</u>	<u>17,791</u>
2,000	\$ 52,316		112,945	100,121	97	12,727
			11,200	7,744	3,456	
<u>95,676</u>			<u>95,726</u>	<u>95,726</u>		
<u>97,676</u>	<u>52,316</u>		<u>219,871</u>	<u>203,591</u>	<u>3,553</u>	<u>12,727</u>
<u>\$107,171</u>	<u>\$ 52,316</u>	<u>\$ 8,386</u>	<u>\$ 630,339</u>	<u>\$ 594,641</u>	<u>\$ 5,180</u>	<u>\$ 30,518</u>

SUMMARY OF APPROPRIATIONS AND EXPENDITURES

SUMMARY OF APPROPRIATIONS AND EXPENDITURES

LEGISLATURE AND EXECUTIVE DEPARTMENT OF THE GOVERNOR

STATE OF MAINE

Year ended June 30, 1974

	BALANCE FORWARD (ADJUSTED)	LEGISLATIVE APPROPRIATIONS	APPROPRIATIONS FROM UNAPPROPRIATED SURPLUS
LEGISLATURE			
Legislative expense	\$ 267,833	\$1,377,439	
Legislative research		242,871	\$ 134,000
Commission on Inter-governmental Relations		3,500	
Commission on Interstate Cooperation		20,630	
Commission on Uniform Legislation		3,010	
Legislative Reference Law Library	<u>1,013</u>	<u>111,880</u>	<u> </u>
TOTAL LEGISLATURE	<u>\$ 268,846</u>	<u>\$1,759,330</u>	<u>\$ 134,000</u>
EXECUTIVE			
Administration - Note A	\$ 3,621	\$ 228,894	
Governor-elect's expense account	1,500		\$ 3,500
Blaine House	12,371	77,492	
Interstate agency assessment, contributions and transfers	<u> </u>	<u>87,470</u>	<u> </u>
	<u>17,492</u>	<u>393,856</u>	<u>3,500</u>
OTHER EXECUTIVE RELATED ACCOUNTS			
Federal State Coordinator	12,728	42,962	
Payment from Contingent Account			
Law Enforcement Assistance Grant			
Management Cost Survey	<u> </u>	<u>30,000</u>	<u> </u>
	<u>12,728</u>	<u>72,962</u>	<u> </u>
TOTAL EXECUTIVE	<u>\$ 30,220</u>	<u>\$ 466,818</u>	<u>\$ 3,500</u>

NOTE A - The Governor's expense account and Executive Council expenses were accounted for as part of Administration during fiscal 1974.

NOTE B - The data shown above does not include any expenditures that may have been made for the benefit of the Executive department from appropriation accounts other than those specifically assigned to that department.

CONTINGENT ACCOUNT TRANSFERS	DEDICATED REVENUE	TRANSFERS IN (OUT)	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED LAPSED	BALANCE CARRIED
\$ 1,169		(\$10,000)	\$1,635,272	\$1,563,407		\$ 71,865
			378,040	263,133	\$ 63,947	50,960
			3,500		3,500	
		10,000	30,630	19,881	10,749	
			3,010	2,951	59	
		<u>1,760</u>	<u>114,653</u>	<u>111,266</u>	<u>73</u>	<u>3,314</u>
<u>\$ 1,169</u>		<u>\$ 1,760</u>	<u>\$2,165,105</u>	<u>\$1,960,638</u>	<u>\$ 78,328</u>	<u>\$126,139</u>
\$ 12,000		(\$ 3,906)	\$ 240,609	\$ 240,444		\$ 165
			5,000			5,000
		4,435	94,298	88,128	\$ 1,599	4,571
			<u>87,470</u>	<u>87,300</u>	<u>170</u>	
<u>12,000</u>		<u>529</u>	<u>427,377</u>	<u>415,872</u>	<u>1,769</u>	<u>9,736</u>
127,284	223,037		278,727	165,070	23	113,634
			127,284	126,784	.	500
	35,730		35,730	28,395		7,335
			<u>30,000</u>	<u>30,000</u>		
<u>127,284</u>	<u>258,767</u>		<u>471,741</u>	<u>350,249</u>	<u>23</u>	<u>121,469</u>
<u>\$ 139,284</u>	<u>\$ 258,767</u>	<u>\$ 529</u>	<u>\$ 899,118</u>	<u>\$ 766,121</u>	<u>\$ 1,792</u>	<u>\$131,205</u>