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Act to encourage and provide for a system of uniform accounting in cities, towns and village corporations

Maine. State Auditor

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STATE OF MAINE

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

Chapter 161, Public Laws of 1923



STATE AUDITOR
Augusta, Maine

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

Chapter 161, Public Laws of 1923



STATE AUDITOR

Augusta, Maine

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. Any city, town or village corporation in the state may petition the state auditor 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. 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. 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. 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. 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. 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. 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. 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. 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. 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.