

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the resolve by striking out the title and substituting the following:

**'Resolve, To Direct the Department of Audit To Establish a Working Group
To Develop a Model Chart of Accounts for All Levels of Government'**

Further amend the resolve by striking out everything after the title and before the summary and inserting in its place the following:

'Sec. 1 Working group established. Resolved: That the Department of Audit shall create a working group to develop a model chart of accounts to be voluntarily adopted by municipalities, counties and the State, as may be applicable. The working group must include representatives from the Maine Municipal Association, the Maine County Commissioners Association, state agencies, including the Department of Administrative and Financial Services, Office of the State Controller and the Executive Department, State Planning Office, and may work with accounting and financing associations, including the Government Finance Officers Association; and be it further

Sec. 2 Report. Resolved: That the Department of Audit shall report the working group's model chart of accounts under section 1 to the Intergovernmental Advisory Commission no later than November 1, 2006.'

SUMMARY

This amendment replaces the resolve. It directs the Department of Audit rather than the Executive Department, State Planning Office to create a working group to develop a proposed model chart of accounts. The model chart of accounts may be voluntarily adopted by municipalities, counties and the State, as applicable. The standard format is intended to allow towns to enter into cooperative agreements for cost-savings purposes. The Department of Audit shall report its findings to the Intergovernmental Advisory Commission by November 1, 2006.