

STATE OF MAINE

—
 IN THE YEAR OF OUR LORD
 TWO THOUSAND AND FIFTEEN

—
 H.P. 334 - L.D. 495

**An Act To Make Minor Nonsubstantive Changes to the Laws Affecting the
 Office of the State Auditor**

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

Sec. 1. 4 MRSA §163, sub-§1, as amended by PL 2007, c. 377, §2 and affected by §17, is further amended to read:

1. District Court funds. Except as otherwise provided by law, all fines, forfeitures, surcharges, assessments and fees collected in any division of the District Court or by the violations bureau must be paid to the clerk of that District Court, who shall deposit them in a special account in a timely manner. Once each month, the clerk shall remit the sums to the Treasurer of State, who shall credit them to the General Fund. At the same time, the clerk shall remit the sums that have been collected in accordance with section 1057; Title 5, chapter 316-A; Title 7, section 3910-A; Title 17, section 1015; Title 29-A, section 2411, subsection 7; former Title 34-A, section 1210-A, subsection 9; and Title 34-A, section 1210-B, subsection 6. Funds received by the clerk as bail in criminal cases must be deposited daily in a special account. The clerk shall deposit the funds in an interest-bearing account unless the clerk determines that it is not cost-effective to do so. Interest accrued in the account is the property of and accrues to the State. The forfeiture and setoff of bail is governed as otherwise provided by law.

~~The court shall file a monthly report with the State Auditor itemizing the amount of fines, surcharges and assessments imposed and to whom each is payable.~~

Sec. 2. 4 MRSA §554, as amended by PL 1991, c. 132, §3, is further amended to read:

§554. Accounting by clerks

Clerks of judicial courts shall account monthly ~~under oath to the State Auditor~~ for all fees received by them or payable to them by virtue of their office, except those portions of fees collected for passports and naturalization proceedings that are payable to the Federal Government, specify the items and pay the whole amount of the same to the

Treasurer of State at such times and in such manner as the Chief Justice of the Superior Court or the Chief Justice's designee shall from time to time ~~specify~~ specifies.

Sec. 3. 5 MRSA §241, 2nd ¶, as enacted by PL 1997, c. 516, §1, is amended to read:

If a person elected to the office of State Auditor is not qualified as, or has not successfully completed or passed the examination for, a certified public accountant, ~~public accountant~~ certified information systems auditor or certified internal auditor at the time of election and fails to become so qualified within 9 months of being sworn into office, as required by section 242, that person may no longer serve as State Auditor and is ineligible for reelection by the same Legislature and the office of State Auditor is deemed vacant.

Sec. 4. 5 MRSA §242, 2nd ¶, as amended by PL 2013, c. 16, §2, is further amended to read:

Any person elected to the position of State Auditor or any person permanently employed by the Office of the State Auditor as deputy auditor, director of audits or assistant director of audits must be currently qualified as or have successfully completed or passed the examination for a certified public accountant, ~~public accountant~~ certified information systems auditor or certified internal auditor. Persons not so qualified may be employed in these audit supervisory positions on a temporary basis not to exceed 9 months.

Sec. 5. 15 MRSA §1943, as amended by PL 1979, c. 663, §108 and PL 2013, c. 16, §10, is further amended to read:

§1943. Fines, costs and forfeitures in Superior Court

Every clerk of a Superior Court shall render under oath a detailed account of all fines, costs and forfeitures upon convictions and sentences before ~~him, on forms prescribed by the Office of the State Auditor, the court~~ and shall pay them into the State Treasury on or before the 15th day of the month following the collection of such fines, costs and forfeitures. Any person who fails to make such payments into the State Treasury ~~shall forfeit~~ forfeits, in each instance, double the amount so neglected to be paid over, to be recovered by indictment for the persons entitled to such fines, costs and forfeitures, and in default of payment, that person is guilty of a Class E crime.

Sec. 6. 30-A MRSA §1654, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10 and PL 2013, c. 16, §10, is further amended to read:

§1654. Supplies for jails; accounts audited

The county commissioners of the several counties shall, without extra charge or commission to themselves or to any other person, procure all necessary supplies, including necessary food, fuel, bedding and clothing for the jails and the prisoners in the jails, to be furnished and purchased under their direction and at the expense of the

counties. ~~No~~ A county commissioner may not be interested directly or indirectly in the purchase of any such supplies or in any contract for such supplies made by the board of which and while ~~he~~ the county commissioner is a member, and all contracts made in violation of this provision are void. A suitable person ~~shall~~ must be employed to prepare the foods of the prisoners in each county at the expense of the county. The service of the food to the prisoners is under the general direction of the jailer, master or keeper. The sheriff shall appoint the person employed to prepare the food of the prisoners subject to the approval of the county commissioners. The county commissioners may at any time direct specific rations or articles of food, clothing, soap, fuel or other necessities to be provided to the prisoners. The bills and accounts for supplies furnished and the items of expense incurred in preparing and serving these supplies ~~shall~~ must be audited ~~by the Office of the State Auditor, as provided by Title 5, section 243, subsection 2~~ pursuant to section 951.

Sec. 7. 30-A MRSA §4910, as amended by PL 1997, c. 125, §1 and PL 2013, c. 16, §10, is further amended to read:

§4910. Annual report

The director of the Maine State Housing Authority shall prepare and submit to the Governor and the bank superintendent annually a complete report and a complete financial report duly audited and certified by the Office of the State Auditor or a ~~qualified~~ certified public accountant to be distributed in the same way as state departmental reports.

Sec. 8. 30-A MRSA §5685, sub-§5, ¶E, as enacted by PL 1993, c. 351, §1, is repealed.

Sec. 9. 30-A MRSA §5706, sub-§1, ¶A, as amended by PL 1995, c. 206, §1 and PL 2013, c. 16, §10, is further amended to read:

A. Accounts and deposits exceeding an amount equal to 25% of the capital, surplus and undivided profits of any trust company or national bank or a sum exceeding an amount equal to 25% of the reserve fund and undivided profit account of a mutual savings bank or state or federal savings and loan association on deposit at any one time must be secured by the pledge of certain securities as collateral, or fully covered by insurance.

(1) The collateral must be in an amount equal to the excess deposit. The municipal officers shall determine the value of the pledged securities on the basis of market value and shall review the value of the pledged securities on the first business day of January and July of each year.

(2) The collateral may consist only of securities in which municipalities may invest, as provided in article 2. The securities must be held in a depository institution approved by the municipal officers and pledged to indemnify the municipalities against any loss. The depository institution shall notify the municipal officers of the pledging when the securities are deposited ~~and shall mail a copy of the notice to the Office of the State Auditor;~~

Sec. 10. 30-A MRSA §5823, first ¶, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10 and PL 2013, c. 16, §10, is further amended to read:

Each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year by the Office of the State Auditor or by a ~~qualified~~ certified public accountant elected by ballot or engaged by its officers. The officers shall notify the State Auditor of the name and address of the auditor within 30 days after the auditor is elected or engaged. The postaudit ~~shall~~ must be conducted ~~on the basis of~~ according to government auditing standards ~~and procedures prescribed promulgated~~ by the ~~State Auditor~~ United States Government Accountability Office.

Sec. 11. 30-A MRSA §5823, sub-§1, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10 and PL 2013, c. 16, §10, is further amended to read:

1. New postaudit. If the ~~voters~~ officers of a municipality or quasi-municipal corporation are dissatisfied with the postaudit made by a certified public accountant, they may obtain a new postaudit by ~~filing a petition with the State Auditor. The petition must be signed by:~~ engaging another certified public accountant in private practice.

If officers of a municipality or quasi-municipal corporation judge that unusual circumstances warrant an audit performed by the Office of the State Auditor, the voters may petition the State Auditor to reperform the audit. The petition must be signed by:

- A. At least 10% of the voters of a municipality or quasi-municipal corporation with a population under 10,000; or
- B. At least 1,000 voters in a municipality or quasi-municipal corporation with a population of 10,000 or over.

Upon the filing of a valid petition, the State Auditor shall ~~order a new postaudit to be made~~ consider the petition and may order a new postaudit or other examination to be performed by the Office of the State Auditor. The municipality or quasi-municipal corporation shall pay the expense of this postaudit.

Sec. 12. 30-A MRSA §5823, sub-§4, ¶A, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10 and PL 2013, c. 16, §10, is repealed.

Sec. 13. 30-A MRSA §5825, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10, is repealed.

Sec. 14. 30-A MRSA §6104, sub-§2, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10 and PL 2003, c. 689, Pt. B, §6, is further amended to read:

2. Determination of eligibility. When the application is received, the Department of Health and Human Services ~~and the State Auditor~~ shall determine if the municipality

or unorganized territory is unable to provide for its direct relief and work programs or its contributory share of public assistance programs of any nature.