Report to the State and Local Government Committee

Concerning 122nd Legislature, Chapter 15 (S.P. 308-L.D. 900)
Resolve, Directing the State Planning Office to Establish a Process for the Collection of Municipal and County Data

Maine State Planning Office
January 2006

1. Summary

A. Background

The State Planning Office has been charged with the task of establishing a process for collecting county and municipal revenue and spending data to serve the data needs of the US Census Bureau.

The Census Bureau conducts an annual nationwide survey of state and local government finances as part of its Census of Governments series. In some states, survey data are collected directly from local governments and in others data are collected from the state government. In the latter case, the Bureau establishes agreements with state governments that can provide complete data on state and local government finances that satisfy the Bureau's requirements. Approximately 30 state governments have such arrangements with the Census Bureau to provide data from systematic sources available to them. Each agreement is unique and aimed at making the "best fit" between data collected by the respective States and the Bureau's needs.

The State of Maine currently does not have a complete data set of local government finances, therefore Maine does not have a cooperative agreement with the Bureau. In states such as Maine, the Bureau conducts a survey to collect data from a stratified sample of county and municipal governments.[1] The State of Maine does provide complete information on school finances to the Bureau.

B. Key Findings

Although some data concerning Maine county and municipal finance exist in state agency files, there is no complete source of data that meets the requirements of the Bureau. Further, many of the data sources that do exist are not in electronic formats necessary for analysis. There is currently no simple and cost effective way to track the required data. Maine lacks a source of data that provides financial information at a consistent level of detail across all local governmental units on an annual basis.

The Intergovernmental Advisory Commission (IAC) has recognized the same lack of data as a critical barrier to efforts to enable regionalization of municipal services and has

[1] See attachments for more information regarding the sampling process and Census Bureau procedures.

proposed the development of a standardized system of financial data gathering based on the municipal chart of accounts.

C. Recommendation

The IAC's proposal to standardize the municipal chart of accounts is the first step toward Census-compatible data. With a standardized chart of accounts, the State could move toward requesting that auditors provide standardized electronic data as part of their annual submission. The State could then provide complete and consistent data to the Census Bureau.

2. Potential Data Sources

Cooperative agreements between state governments and the US Census Bureau are established for the purpose of providing the Bureau with a complete data set on a specific topic so the Bureau can abandon the survey process, and thus increase the statistical reliability of its data.

The Maine Census Liaison (Joyce Benson, Economist at the State Planning Office) has worked with Census Bureau personnel and analysts to determine the level and detail of data required for Maine to become a cooperative partner in the Survey of Government Finance conducted annually by the Census Bureau. Potential sources of data that are complete and comprehensive enough to provide the data necessary to the Bureau were discussed and reviewed. At this time, none of the sources available in Maine are sufficient to enable the move from a survey state to a State-Census cooperative agreement.[2]

A. County Finance Data

According to Census Bureau analysts, data that satisfy the Bureau's needs are maintained by Maine counties and can be provided by the Maine County Commissioners' Association. However, since both counties and municipalities are part of the local government survey, the sampling process applied to municipalities by the Bureau also includes counties. The primary reason they are surveyed together is that for much of the US (outside of New England and a few Midwestern states), the county is the primary unit of local government. Therefore, at this time, the Census Bureau applies the same survey process to counties as to towns.

B. Municipal Finance Data

Consistent financial data for municipalities are more difficult to obtain due to the variety of accounting systems, variation in fiscal years, and level of complexity of the municipal budget, which is often related to community size. Four options for obtaining these data were discussed with Bureau personnel.

i. Municipal Audits

The State Auditor's office provided summary audit sheets from a sample of towns of various sizes and detailed audit reports from other towns for review by Census Bureau analysts. Bureau analysts determined that the more detailed data tables would be needed in order to provide data for all categories required for the Survey of Government Finance. Unfortunately, not all audits contain sufficient detail at this time. There are advantages and disadvantages of collecting data from audits.

Advantages

a. The data is available annually. All towns are required by statute to have annual audits of their finances. The audit must "be conducted on the basis of auditing

[2] See attachments for excerpts from the Census Bureau's technical documentation that describes the state agreement method versus survey methods of obtaining data and the re-coding needed to put data into uniform categories to compare across states.

standards and procedures prescribed by the State Auditor" (Title 30-A Chapter 223).[3]

b. There is a single access point. Auditors are required to submit copies of their audit report to the State Auditor.
c. Audits cover the data (actual revenues and expenditures) needed to comply with the requirements of the Survey of Government Finance. Although there are several auditing systems in use and some are more detailed than others, all audits provide basic information that is consistent. Most firms audit multiple communities, and as such, tend to use a standard layout for all towns covered.

Disadvantages

a. Audits provide varied levels of detail. The variation is often in relation to the size of the town and complexity of their budgets. Variability in the number and types of accounts kept by each town is the primary challenge to overcome. This problem is also under consideration by the IAC (see discussion of municipal chart of accounts below). Maine would need to specify a minimum level of detail sufficient to provide the basic data needed by the Census Bureau.
b. Auditors currently do not provide any electronic data to the State Auditor. Audits are submitted on paper and converting to an electronic form for analysis by the Census Bureau would be time consuming and costly.
c. Not all towns submit annual audits to the State Auditor. Although all are required to do so by statute, currently about 80% of municipalities regularly comply. For some, compliance has been sporadic. Several towns have not submitted audit reports for several years.

ii. Municipal Chart of Accounts

Every municipality maintains detailed accounts of all transactions, collectively called the "chart of accounts". Financial records are kept by account (administration, fire protection, road improvement, etc.) with subcategories for various types of expenditures in each (salaries, insurance, fuel, supplies, etc.). Some are dedicated accounts required by law. A number of account categories are widely used while others are a local preference, such as a town wishing to keep funds for replacing the town office roof in a separate account from other funds dedicated to the regular maintenance of town buildings. It is these records that auditors examine to make their report.

The greatest drawback at this time is that the accounts established by individual municipalities suit their needs but lack consistency from town to town. In the absence of a standardized coding system, these variations create a situation where there is little capacity to compare or merge data from multiple communities. Several different accounting systems and software packages are used by towns as well, which lead to incompatibility issues when attempting to combine and compare data.

The chart of accounts provides greater detail than needed for comparative analysis by the Bureau, but with standardized codes, the data from various systems could be merged and

[3] See attachments for statutes concerning municipal audits.

sorted, and needed information could be extracted. It would also greatly enhance the quality and consistency of municipal audit information.

Intergovernmental Advisory Commission Proposal

The issues that LD 900 seeks to address are consistent with the concerns of the IAC. The top priority of the commission is to establish a standard data system for all levels of government, with initial focus on towns and counties. Legislation has been drafted for submission in the 2006 session requesting that the State Planning Office convene a working group of people knowledgeable of accounting procedures, systems and software to recommend a system of accounting for municipalities and counties that includes standardization, with the goal of enabling regional accounting and financial services.[4]

Sample charts of accounts have been obtained and examined. Preliminary discussions with IAC members and municipal officials indicate that while standardization requires the assistance of knowledgeable experts to develop a system that all towns could employ, it is the starting point since all other approaches rely on the municipal account data contained in the chart of accounts.

iii. Maine Municipal Association Fiscal Survey

The Maine Municipal Association (MMA) conducts an annual survey of municipal revenues and expenditures. MMA's survey data is the best of its kind currently available and appropriate for many uses. However, it is not a complete data set that could replace the Bureau's current survey approach. MMA surveys all towns and about half respond.

Bureau analysts reviewed MMA's survey. They noted significant differences in methodology. MMA sends the survey to all towns, and response is voluntary. The Census Bureau employs a stratified sampling procedure to derive a representative sample of various sizes and types of towns and their budgets. The Bureau also follows up with each municipality in the sample to ensure compliance and obtains other readily available and reliable data to assess accuracy of results. The Bureau also noted that the level of detail in some accounting categories is not consistent with their needs.

iv. Mandatory Reporting

A final option is to make it mandatory for all towns to submit the needed information annually, either via a state form or by completing the form currently used by the Bureau for their survey. This method would require some level of time and/or financial resources for each municipality to complete the form. It could also be less efficient for the Census Bureau unless all towns were able to complete the survey on-line and a system was developed to enable the responses to be transferred electronically into a database.

3. Considerations

Standardized charts of accounts maintained by municipalities would enable auditors to provide standardized summaries of municipal finances in their reports. If Maine required electronic copies of the auditor's summary tables be submitted to the State Auditor along

[4] See attachments for draft legislation.

with the completed audit report, data from audit reports could satisfy most Census Bureau needs and prevent the need for additional reporting from municipalities.

Any potential cost of requesting additional material from municipal auditors would likely be passed on to the municipality being audited. Since most auditors conduct their reviews using electronic data, it is anticipated that the additional cost of providing electronic submissions would be minimal, and may be offset if the process of auditing becomes less time consuming due to improved and standardized municipal accounting processes.

An amendment to the statute covering municipal audits (Title 30-A, Chapter 223) may be advisable to reflect a requirement of an electronic record to be submitted to the State Auditor along with the completed audit report. In addition, enforcement of the requirement for submission of audits to the State would need to be strengthened. A major advantage is that these changes can be completed in a relatively short period of time, and as towns adopt a standardized municipal chart of accounts, the data would become more standardized and complete.

The drawback to the standardized chart of accounts as the primary source of local government financial data is that it may take several years to put a standardized system in place. At the very least, once a standard coding system is developed, it would most likely be put in place at the start of the fiscal year in each municipality. Depending on the accounting system now in place, some towns may be able to add standardized codes with relative ease while others may not. The cost of updating the municipal financial accounting system to incorporate standardized account codes is not known until further research is completed as has been proposed by the IAC.

Ultimately, if adjustments to auditing practices were linked to moving towns to a standardized chart of accounts, the gap in data for Census Bureau analysis could be resolved.

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1. Notes

A. State Government - US Census Bureau Agreements

The US Census Bureau has no powers to approve or disapprove of any State's data collection process. The Bureau acts by developing cooperative agreements with States to assist in providing a complete data set of revenue and spending data of local governments to the Bureau that meets the Bureau's needs. Annual municipal audits, state records of revenue transfers, and other pertinent records are common sources of financial data provided to the Bureau by participating States.

These agreements usually note the sources and reliability of the data, the cooperating state agency or agent, the date(s) at which the data will become available annually, and confirmation that the data contain sufficient detail for the Bureau's needs. In the case of the Census of Governments, Municipal and County Government Finance report, data are collected annually at the end of each local unit's fiscal year for incorporation into the annual Census volume covering local governmental finance. In the absence of a cooperative agreement through which States provide complete data sets, the Bureau conducts a stratified sample survey of the respective governmental units.

B. Sampling Process in States without Agreements

The Census Bureau provided information to the Maine Census Liaison on how they conduct their sample survey in Maine. The Bureau engages a stratified random sample, i.e., they seek a cross section of towns by size and geographic distribution. The Census of Government Finance is conducted in much the same way as the census of population and housing, i.e., a full census every five years and annual surveys during interim years. The annual surveys are mailed to 105 municipalities in Maine each year. The five-year questionnaire is mailed to all municipalities, counties and special districts. To compensate for missing data the Bureau turns to other sources of information, primarily data from state sources. The last completed five-year census of Maine governments resulted in usable information from 14 counties, 274 municipalities and 153 special districts.

C. US Census Bureau Support for States

Cooperative arrangements between States and the Census Bureau commonly involve sharing of data. In some rare cases, the Bureau provides a small amount of financial assistance to aid with costs the State would not otherwise incur were it not for the Bureau's data needs. The Bureau engages a complex classification system that involves coding and allocating data to standardized categories to create consistent statistics for every state. Since States may wish to use data in other forms and formats for their own needs, the Bureau often provides special tabulations for participating States designed around State needs. Usually, special tabulations are compiled after the Bureau's report has been compiled. The tabulations provide valuable data for analysis, but the time lapse may be too great for immediate data needs. An excerpt from the Census of Governments Technical Documentation provides more information on the cooperative agreement and survey process and on the limitations and reliability of the data is included (see attachment item #3).

2. IAC's Proposed Legislation

Sponsor: Rep. Barstow
Drafter: ATB
Doc. Name: 304501
Date: January 25, 2006
File: G:\COMMITTEES\SLG\BILLDRFT\122nd-2nd\304501.doc(1/18/2006 4:51:00 PM)

Resolve, Directing the State Planning Office to Establish a Working Group to Standardize Accounting Standards at all Levels of Government

Sec. 1. Working Group Established. Resolved: That the Executive Department, State Planning Office is directed to create a working group to develop a standard accounting format for municipalities and counties. The State Planning Office shall consult with, and request assistance from, state agencies including the Department of Audit and advocacy groups including the Maine Municipal Association and the Maine County Commissioners Association. The standard accounting format must be designed to allow municipalities and counties to enter into cooperative regional efforts for cost-savings and efficiency purposes; and be it further

Sec. 2. Report and Recommendations. Resolved: That the Executive Department, State Planning Office shall report its findings under section 1 and recommendations, including suggested legislation, if appropriate, to the Intergovernmental Advisory Commission no later than November 1, 2006; and be it further

Sec. 3. Authority to report out legislation. Resolved: That the Intergovernmental Advisory Commission is authorized to report out legislation concerning the study under section 1 to the Second Regular Session of the 123rd Legislature.

SUMMARY

This resolve directs the Executive Department, State Planning Office to establish a working group to develop a standard accounting format for municipalities and counties. The State Planning Office shall consult with state agencies and advocacy groups. The standard format is intended to allow towns to enter into cooperative agreements for cost-savings purposes. The State Planning Office shall report its findings and suggested legislation to the Intergovernmental Advisory Commission. The Commission may report out legislation to the Second Regular Session of the 123rd Legislature.

3. Excerpt from the US Census Bureau, Census of Governments Technical Documentation

The entire Document is viewable on the Census website at
http://www.census.gov/govs/www/stateloctechdoc2003.html

Introduction

The United States Census Bureau conducts an Annual Survey of Government Finances, as authorized by law under Title 13, United States Code, Section 182. Alternatively, every five years, in years ending in a `2` or `7`, a Census of Governments, including a Finance portion, is conducted under Title 13, Section 161. The survey coverage includes all state and local governments in the United States. For both the Census and annual survey, the finance detail data is equivalent, encompassing the entire range of government finance activities -- revenue, expenditure, debt, and assets.

The tables and files contained here provide a comprehensive summary of the annual survey findings for state and local governments. The tables contain detail of revenue by type, expenditure by object and function, indebtedness by term, and assets by purpose.

Collection of Statistics on Governments

The data collection phase for the annual survey made use of two methods to obtain data: mail canvass and central collection from State sources. In 28 states, all or part of the general purpose finance data for local governments was obtained from cooperative arrangements between the Census Bureau and a state government agency. These usually involved a data collection effort carried out to meet the needs of both agencies -- the state agency for purposes of audit, oversight, or information, and the Census Bureau for statistical purposes. Data for the balance of local governments in this annual survey were obtained via mail questionnaires sent directly to county, municipal, township, special district, and school district governments. School district data in 49 states were collected via cooperative arrangements with state education agencies (only Hawaii and the District of Columbia completed mail questionnaires).

Data for state governments were compiled by analysts of the Census Bureau, usually with the cooperation and assistance of state officials. The data were compiled from state government audits, budgets, and other financial reports, either in printed or electronic format. The compilation generally involved recasting the state financial records into the classification categories used for reporting by the Census Bureau.

Limitations of Data

Reporting of government finances by the Census Bureau involves presentation of data in terms of uniform categories. This uniformity helps ensure comparable measures among the many governments covered in the survey, and also enables data to be aggregated by state area and nationally. Each category is defined using established criteria. Each state

and local government financial item is analyzed and assigned to a classification category in accordance with the standard definition and criteria. While often similar to, or identical to, the classification used by the state or local government, there could be instances where a significant difference exists between the name of a state or local financial item and the final category to which it is assigned by the Census Bureau.

Within the uniform, or standard, categories, like financial transactions are combined. For revenue, the financial categories involve grouping of items by source of revenue. Revenue items of the same kind are merged. For example, revenue amounts from ad valorem taxes are combined, regardless of the number of government funds involved.

For expenditure items, financial transactions are classified both by function (police, highways, and the like), and by object category (capital outlay, current operation, and so forth).

Debt items are classified by term (short and long-term), as well as by type of debt (guaranteed, revenue bonds) and to a limited extent, by purpose (function).

Assets (or cash and security holdings) also are put into uniform categories. These items are grouped by type of holding, with holdings for insurance trust systems grouped separately from those of the general government…

Statistical Reliability [of Data Based on Sampling Techniques]

The local government statistics in this survey are developed from a sample survey. Therefore, the local totals, as well as national or state and local aggregates, are considered estimated amounts subject to sampling error.

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments, but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results.

The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average results of all possible samples. Each viewable table contains a column that gives users the coefficients of variation that have been computed for these estimates. The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

State government finance data are not subject to sampling. Consequently, State-local aggregates shown here are more reliable (on a relative standard error basis) than the local government estimates they include. Estimates of major United States totals for local governments are subject to a computed sampling variability of less than one-half of 1

percent. State and local government totals are generally subject to sampling variability of less than 3 percent.

The estimates are also subject to the inaccuracies in classification, response, and processing. Efforts were made at all phases of collection, processing, and tabulation to minimize errors. However, the data are still subject to errors from estimating for missing data, errors from misreported data, errors from miscoding, and difficulties in identifying every unit that should be included in the report. Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data reported by government officials.

Response to the sample survey is an important consideration in evaluating the quality of the estimates.

4. Resolve, Chapter 15

RESOLVES
First Special Session of the 122nd

CHAPTER 15
S.P. 308 - L.D. 900

Resolve, Directing the State Planning Office to Establish a Process for the Collection of Municipal and County Data

Sec. 1. State Planning Office to establish process for collection of municipal and county data. Resolved: That the Executive Department, State Planning Office shall establish a process to collect municipal and county revenue and spending data by cooperating with the Department of Audit, the Maine County Commissioners' Association, the Maine Municipal Association and others as determined appropriate in order to convert that data into the United States Census forms for the Annual Survey of Local Government Finances, Municipalities and Townships, and the Annual Survey of County Government Finances; and be it further

Sec. 2. Report and recommendations. Resolved: That the Executive Department, State Planning Office shall report its findings under section 1 and recommendations, including suggested legislation if appropriate, to the Joint Standing Committee on State and Local Government no later than January 15, 2006; and be it further

Sec. 3. Authority to report out legislation. Resolved: That the Joint Standing Committee on State and Local Government is authorized to report out legislation concerning the study under section 1 to the Second Regular Session of the 122nd Legislature.

5. Statutes Regarding Municipal Audits

Title 30-A: Municipalities and Counties (Heading: PL 1987, c. 737, Pt. A, @2 (new))
Part 2: MUNICIPALITIES (HEADING: PL 1987, c. 737, Pt. A, @2 (new))
Subpart 9: FISCAL MATTERS (HEADING: PL 1987, c. 737, Pt. A, @2 (new))
Chapter 223: MUNICIPAL FINANCES (HEADING: PL 1987, c. 737, Pt. A, @2 (new))
Subchapter 8: ACCOUNTS AND AUDITS (HEADING: PL 1987, c. 737, Pt. A, @2 (new))

§5821. Uniform accounting system

Each municipality and each quasi-municipal corporation, including, but not limited to, various types of districts or corporations embracing a portion of a municipality, a single municipality or several municipalities not under the jurisdiction of the Public Utilities Commission, shall: [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

1. Accounting records. Keep its accounting records in conformity with generally accepted principles of municipal accounting; and [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

2. Uniform classification. Use a uniform classification for revenue, expenditures and balance sheet accounts. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

§5822. Investigation of accounting and auditing system

The State Auditor may inquire into the accounting and auditing system of any municipality or any quasi-municipal corporation not under the jurisdiction of the Public Utilities Commission. The officers of that municipality or quasi-municipal corporation shall furnish information pertaining to the system in the form prescribed by the State Auditor. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

§5823. Annual postaudit

Each municipality and quasi-municipal corporation shall have an annual postaudit made of its accounts covering the last complete fiscal year by the Department of Audit or by a qualified 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 be conducted on the basis of auditing standards and procedures prescribed by the State Auditor. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

1. New postaudit. If the voters of a municipality or quasi-municipal corporation are dissatisfied with the postaudit made by a public accountant, they may obtain a new postaudit by

filing a petition with the State Auditor. 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 [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

B. At least 1,000 voters in a municipality or quasi-municipal corporation with a population of 10,000 or over. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

Upon the filing of a valid petition, the State Auditor shall order a new postaudit to be made by the Department of Audit. The municipality or quasi-municipal corporation shall pay the expense of this postaudit. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

2. Records available to auditor. Whenever a postaudit is being made, all necessary records shall be made available to the auditor. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

3. Report. After the postaudit has been completed, the auditor shall submit a report to the officers of the municipality or quasi-municipal corporation.

A. The report must contain the following items:

(1) A management letter, if applicable;

(2) A letter of transmittal;

(3) The independent auditor's report on the financial statements; and

(4) All financial statements and all other information required by governmental accounting and financial reporting standards.

[2003, c. 178, §5 (amd).]

B. Within 30 days after the postaudit is completed, the auditor shall send to the State Auditor:

(1) A certified copy of the postaudit report, excluding the management letter; and

(2) A certified copy of the audit procedural form prescribed by the State Auditor for governmental audits.

[1997, c. 142, §2 (amd).]

C. Any auditor who fails to file the copies required by paragraph B commits a civil violation for which a forfeiture of not more than $100 may be adjudged. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10

(amd).]
[2003, c. 178, §5 (amd).]

4. Expense. Each municipality and quasi- municipal corporation shall pay the expense of its postaudit.

A. The State Auditor shall certify to the Treasurer of State for collection any unpaid balance due the Department of Audit after a 90-day period from the date of billing has elapsed. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

[1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

5. Report kept. The complete report of the postaudit shall be kept in the office of the municipality or quasi-municipal corporation. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

§5824. Witnesses and records

The State Auditor may subpoena witnesses and records and may examine witnesses under oath in all matters arising under sections 5821 to 5823. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

§5825. State Auditor's report on financial matters

The State Auditor shall annually publish statistics and other information relating to the financial affairs of municipalities and quasi-municipal corporations. This information may be printed and distributed as a document separate from the annual fiscal report. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

§5826. Penalties

A public official who neglects or refuses to perform any duty imposed by sections 5821 to 5823: [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

1. Civil violation. Commits a civil violation for which a forfeiture of not more than $100 may be adjudged; and [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]

2. Forfeiture of office. Forfeits his office. [1987, c. 737, Pt. A, §2 and Pt. C, §106 (new); 1989, c. 6 (amd); c. 9, §2 (amd); c. 104, Pt. C, §§8, 10 (amd).]