The committee on Municipal Finance, to whom was referred the petition (with accompanying resolve, House, No. 230) of Thomas C. Crowther relative to providing for an audit of the accounts of the city of Fall River, report the accompanying bill (Senate, No. 263).

For the committee,

EBEN S. DRAPER.
The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty-Six.

An Act relative to Investigations by the Director of Accounts relative to Municipal Accounts and Financial Transactions.

1 Whereas, The deferred operation of this act would be inconsistent with its purpose to provide instant relief for cities and towns in relation to irregularities in the conduct of their financial affairs, therefore this act is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 1. Section four of chapter fourteen of the General Laws, as amended by section two of chapter four hundred and eighty-six of the acts of nineteen hundred and twenty-one and by chapter three hundred and thirty of the acts of nineteen hundred and twenty-two, is hereby further amended by inserting after the word "fix" in the twenty-eighth line, the following:—

For the purpose of carrying out investigations authorized by section forty A of chapter forty-four, the director of accounts may appoint such
12 temporary investigators as may be necessary, 13 who shall receive such compensation as the com- 14 missioner may fix.

1 Section 2. Chapter forty-four of the General 2 Laws is hereby amended by inserting after section 3 forty the following new section: —

4 Section 40A. The director may, upon his own 5 initiative, and, when requested by the mayor or 6 city council of a city or the selectmen of a town 7 if conditions are such as to appear to warrant 8 it, shall, investigate the accounts and financial 9 transactions and affairs of any such city, except 10 Boston, or of any such town, or of any depart- 11 ment, board or officer thereof, and for such pur- 12 pose he and his duly accredited agents shall have 13 access to all necessary papers, vouchers, books and 14 records. Upon the completion of each investi- 15 gation, as aforesaid, a report thereon shall be 16 made to the mayor and city council or to the 17 selectmen, as the case may be, and a copy of the 18 same shall be furnished to the city or town clerk, 19 who shall cause the same or a summary of its 20 essential features to be published at the expense 21 of the city or town. A municipal officer or em- 22 ployee whose accounts or transactions are being 23 investigated under this section shall afford to the 24 director and his agents such assistance as they 25 may require. Refusal or neglect by such an 26 officer or employee to afford such assistance shall 27 be punished by a fine not exceeding five hundred 28 dollars or by imprisonment not exceeding one 29 year, or both.
Section 3. Section forty-one of said chapter forty-four is hereby amended by inserting after the word "forty" in the second line, the letter: — A, — so as to read as follows: — Section 41. The expenses incurred under sections thirty-five to forty A, inclusive, shall be paid primarily by the commonwealth; and the state treasurer shall issue his warrant requiring the assessors of the cities and towns concerned and of the towns in which such district is located to assess a tax to the amount of said expenses, and such amounts shall be collected and paid to the state treasurer in the same manner and subject to the same penalties as state taxes. Any balance due shall be assessed in the succeeding years in the same manner as other state taxes.