

HOUSE No. 1363

The Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, February 11, 1920.

The committee on Municipal Finance, to whom was referred the petition of B. L. Young relative to the auditing of accounts of cities and towns by the Director of the Division of Accounts of the Department of Corporations and Taxation, report the accompanying bill (House, No. 32).

For the committee,

GEORGE J. BATES.

HOUSE OF REPRESENTATIVES, March 5, 1920.

The committee on Ways and Means, to whom was referred the Bill to provide for the auditing of accounts of cities and towns by the Director of the Division of Accounts (House, No. 32), report that the same ought to pass in a new draft herewith submitted.

For the committee,

B. L. YOUNG.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty.

AN ACT

To provide for the Auditing of Accounts of Cities and Towns by the Director of the Division of Accounts.

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. The director of the division of accounts
2 is hereby directed to cause an audit to be made of the
3 accounts of all cities and towns of the commonwealth,
4 except Boston, and he shall have authority to cause
5 subsequent audits to be made of the accounts of each
6 city and town of the commonwealth, except Boston, as
7 often as once in three years, and for this purpose he,
8 or his duly accredited agents, shall have access to all
9 necessary papers, books, and other records. Upon the
10 completion of each audit, as aforesaid, a report thereon
11 shall be made to the mayor and city government in cities
12 and to the selectmen in towns, and a copy of the same
13 shall be furnished to the city clerk in cities and to the
14 town clerk in towns, and the clerk shall cause the same
15 or a summary of its essential features to be published
16 at the expense of the municipality.

1 SECTION 2. The expense incurred in making the audits
2 aforesaid shall be paid in the first instance by the com-

3 monwealth; and the treasurer and receiver general shall
4 thereupon issue his warrant, as provided in section
5 thirty-four of Part I of chapter four hundred and ninety
6 of the acts of nineteen hundred and nine, requiring the
7 assessors of cities and towns concerned to assess a tax
8 to the amount of the said expense, and the said amounts
9 shall be collected and paid over to the treasurer and
10 receiver general in the same manner as other state taxes.
11 Any balance due shall be assessed in the succeeding years
12 in the same manner as other state taxes.

1 SECTION 3. Nothing in this act shall prohibit a city
2 or town from petitioning for audits of accounts or for
3 the installation of a system of accounting in accordance
4 with the provisions of chapter five hundred and ninety-
5 eight of the acts of nineteen hundred and ten as amended,
6 or of chapter one hundred and ninety-two of the Gen-
7 eral Acts of nineteen hundred and seventeen; and the
8 director of the division of accounts may, in his discretion,
9 give preference in complying with petitions so made to
10 the making of audits as required by section one of this
11 act.

1 SECTION 4. Whenever a city or town causes an audit
2 of its accounts or the accounts of separate departments
3 to be made by a person of its own selection the city or
4 town clerk, as the case may be, shall immediately upon
5 the employment of such person file his name and address
6 with the director of the division of accounts, and such
7 person shall, within ten days after making the report of
8 his audit and recommendations to the municipality, file a
9 certified copy thereof with the director of the division
10 of accounts; and in any such case the director may, in
11 his discretion, accept the audit so made, or cause an
12 audit to be made under the provisions of this act.

1 SECTION 5. The director of the division of accounts,
2 for the purpose of carrying out the provisions of this act,
3 may from time to time, subject to the approval of the
4 commission of corporations and taxation, appoint addi-
5 tional assistants in the manner provided by chapter five
6 hundred and ninety-eight of the acts of nineteen hundred
7 and ten, and may expend for the purposes of this act,
8 such sums as may be appropriated therefor by the general
9 court.