

HOUSE No. 703

Bill accompanying a recommendation of the Director of the Bureau of Statistics. Joint Ways and Means. January 24.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Ten.

AN ACT

To require the Director of the Bureau of Statistics to audit Municipal Accounts in Certain Cases.

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 city government of any city, and
2 the selectmen of any town or the citizens thereof in
3 town meeting, may vote to petition the director of
4 the bureau of statistics to audit its accounts and
5 to install a system of accounts in conformity with
6 the classifications and forms which are or may be
7 prescribed under the provisions of section six of
8 chapter three hundred and seventy-one of the acts
9 of nineteen hundred and nine. Said director shall
10 thereupon cause such audit to be made and accounts
11 to be installed, and shall thereafter be required to
12 cause an audit to be made of the accounts of a

13 city or town upon petition of the city government
14 or board of selectmen or properly certified vote
15 of a town meeting. For the purpose of carrying
16 out the provisions of this act and of section six of
17 chapter three hundred and seventy-one of the acts
18 of nineteen hundred and nine, said director is au-
19 thorized to employ public accountants registered
20 in accordance with the provisions of chapter three
21 hundred and ninety-nine of the acts of nineteen
22 hundred and nine, who may be, in his judgment,
23 properly qualified to audit and classify municipal
24 accounts.

1 SECTION 2. Said director, upon the completion of
2 an audit made under the provisions of this act,
3 shall render a report to the city government or the
4 board of selectmen, as the case may be, embodying
5 the results of his findings, with such suggestions
6 as he may deem advisable for the proper admin-
7 istration of the city or town finances.

1 SECTION 3. The expenses incurred under this act
2 shall be paid in the first instance by the common-
3 wealth; the treasurer and receiver general shall
4 thereupon issue his warrant, as provided in section
5 thirty-four of chapter twelve of the Revised Laws,
6 requiring the assessors to assess a tax to the
7 amount of the expense incurred under the provi-
8 sions of this section, and such amount shall be
9 collected and paid over to the treasurer and re-
10 ceiver general in the same manner as other state
11 taxes.

1 SECTION 4. This act shall take effect upon its
2 passage.