**§395. Books and records**

The Adjutant General shall ensure the accurate and timely maintenance of books, records, accounts and other evidences of the financial transactions of all the authority's activities in accordance with accounting standards established by a governmental accounting standards board and the State Controller. Books and records must be open to inspection and audit by the Maine National Guard, the State Auditor and the Federal Government audit in conjunction with federal contracts, agreements, grants or cooperative agreements but are otherwise confidential and not subject to Title 1, chapter 13, subchapter 1. The State Auditor shall periodically conduct an audit of the financial records of the authority and report the results of the audit to the Adjutant General, the State Controller, the Governor and the Legislature. The Adjutant General may maintain the required books, records, accounts and other evidences of the financial transactions of all of the authority's activities or enter into service agreements or contracts with departments and agencies of State Government for that purpose. [PL 2003, c. 646, §10 (AMD).]

SECTION HISTORY

PL 2001, c. 374, §8 (NEW). PL 2003, c. 646, §10 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Legislature and is current through October 15, 2024
 . The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.