

**Opinion No. 71.****State Examiner, Duties of — Water Conservation Board, Examination of.**

**HELD:** It is the duty of the state examiner to make a thorough examination of all the books and accounts of the State Water Conservation Board.

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March 28, 1935.

Hon. Frank H. Johnson  
State Examiner  
The Capitol

You have submitted the following inquiry:

“Will you kindly advise us if it is the duty of this department to check or examine the affairs of the Water Conservation Board and, if so, to what extent should such examination be made?”

The Water Conservation Board was created by, and functions according to Chapter 35, Laws of 1933-34, Extraordinary Session. It is maintained by funds paid out of the state treasury, \$100,000 having been appropriated by Section 16 of said Chapter 35. Having the control, management, collection and distribution of public funds, it is such a board as comes within the meaning of Section 1 of Chapter 78, Laws of 1923, which fixes the duties of the state examiner. (See opinion to you of this date, also opinions given to R. N. Hawkins, dated February 25, 1933 and September 18, 1933.)

Section 7, Chapter 169, Laws of 1935, provides: “The State Examiner is hereby required strictly to examine

and audit said Conservation Revolving Fund and the fiscal operations of the Water Conservation Board at least once each year and report fully thereon, said report to be filed in the office of the Secretary of State, where the same shall be open to public inspection."

It is therefore my opinion that it is the duty of the State Examiner to examine all the books and accounts of said board at least once each year.

The second portion of your question is not specific and I am not sure that I understand your request. Any examination to be worth while and to serve the purpose intended by said Chapters 78 and 169, must be as complete as the examination of the books and accounts of all other public officers and boards handling state money, in order that the public may know fully how the public funds have been spent. It will be noted that Section 7, supra, requires the state examiner to "report fully thereon."