

State Examiner, Duty Of. School Trustees.

It is not the duty of the state examiner to make examination of the books of boards of school trustees of school districts.

September 14, 1912.

Hon. Edwin L. Norris,
Governor,
Helena, Montana.

Dear Sir:

I acknowledge receipt of your letter of the 9th inst., wherein you request my official opinion upon the following question:

"Is the State Examiner under existing law authorized or required to make examination of the books of Boards of Trustees of School Districts?"

The duties of the State Examiner are enumerated in Sec. 209 of the Revised Codes of 1907. Subdivision 1 of said section makes it the duty of the State Examiner to examine at least once every year the books and accounts of certain state officers therein named, and of certain county officers therein named, and concludes with this language:

"and all other officers and boards, whether temporary or permanent, however created and for whatever purpose, having the control, management, collection or disbursement of any public moneys of any character or description."

Under the rule of EJUSDEM GENERIS, the phrase last above quoted would apply to officers or boards of the same class as those enumerated in the preceding portion of the section; in other words, would apply to officers and boards of the class of the officers therein enumerated. Boards of school trustees are not enumerated nor included within said section, and it is my opinion that there is no provision of law authorizing or requiring the State Examiner to make examination of the books of boards of trustees of school districts.

It is true that by law the county treasurer is made the custodian of the funds of school districts, and that it is the duty of the State Examiner to examine the accounts of the county treasurer at least once in every year, and it is my opinion that if, in the examination of the accounts of the county treasurer it becomes necessary for him to examine the books of the respective school districts within the county, that he may properly, and should in fact do so if it will furnish him with any information relative to and in aid of his examination of the books of the county treasurer, that is the only instance of which I am aware that would warrant or authorize his examination of the books of boards of school trustees of school districts.

Yours very truly,

ALBERT J. GALEN,
Attorney General.