

State Examiner, Power and Authority of. Authority of State Examiner. Accounts of County Officers, Manner of Keeping.

Under the provisions of Section 2, Chapter 84, Laws of 1913, the state examiner has power and authority to designate the manner of keeping accounts by county officers, and he may enforce his rules under the provisions of Section 212, Revised Codes of Montana of 1907.

December 19th, 1913.

Hon. H. S. McGraw,
State Examiner,
Helena Montana.

Dear Sir:

I am in receipt of your communication under date of November 22nd and December 5th, submitting for my opinion the question of your authority to enforce regulations made by you in regard to the manner of keeping the books and accounts of county and city officers. Sec. 212 of the Revised Codes of Montana, 1907, gives you authority and a method by which you may enforce your rules as to county officers. Chap. 84 of the Laws of the Thirteenth Legislative Assembly provides in part as follows:

"Sec. 2. That all laws now in force relative to the examination of the books and accounts of state and county officers are and the same are hereby declared to be applicable to the examination of the books and accounts of incorporated cities and towns."

This latter provision would seem to give authority and power as complete over the books of cities and towns, as the former enactment gave you over the books of state and county officers, though it is to be noticed that the power given relates to the examination of books, rather than to the designation of them.

I am, therefore, of the opinion that under the provisions of the laws of this state you have the power and authority to designate the manner of keeping accounts by county officers, and that you

may enforce such rules under the provisions of Sec. 212 of the Revised Codes of Montana, 1907.

Very truly yours,

D. M. KELLY,
Attorney General.