

panied by duplicate slips of individual sales, and also to report to the liquor board the stock on hand at the end of each day, there would be no books, accounts or records at the individual stores to examine.

In regard to the liquor board, however, I call your attention to the following, Subdivision (1), Section 92, Part V., Chapter 105, Laws of 1933, which provides:

"Section 92. (1) The Board shall from time to time make reports to the State Examiner covering such matters in connection with the administration or enforcement of this Act as he may require, and shall annually make a report for the twelve months ending on the thirty-first day of December in the year in which the report is made, which shall contain—
* * *"

"(3) The books and records of the Board shall at all times be subject to examination and audit by the State Examiner or his duly authorized agents or employees." Subdivision (3) Id.

"Section 95. The accounts of the Board shall be made up to the 31st day of December in each year and at such other times as may be required by the State Examiner; and in every case the Board shall prepare a balance sheet and statement of profit and loss and submit the same to the State Examiner." Section 95 Id.

Section 210 R. C. M. 1921 as amended by Chapter 78, Laws of 1923, sec. 1, places the duty upon the state examiner and his assistants, "to examine at least once in each year the books and accounts of * * * all other state officers having the collection or handling of state money * * * 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."

From the foregoing it is my opinion that it would be the duty of the state examiner to examine the books and the records of the liquor control board at least once each year and that he may make additional examination or examinations within his discretion. It is to be noted in this connection that while the board shall from time to

Opinion No. 540

State Examiner—Liquor Stores, Examination of—Liquor Control Board, Examination of Accounts.

HELD: Individual liquor stores have no books or accounts to be examined by the state examiner.

State examiner must examine the books and records of the Liquor Control Board once each year and may examine such books and records more often in his discretion.

June 1, 1934.

You have submitted the following questions:

"Is it necessary for the State Examiner to make an examination of the Liquor Board and/or liquor stores, and if so, when must this be done? Would it be proper for the examination to be made at the close of the calendar year as in all other state examinations?"

"We would appreciate your opinion as to what are the duties of the State Examiner in connection with the Liquor Board and liquor stores as provided for by Chapter 105, 1933 Session Laws of Montana."

In regard to liquor stores, since no accounts are kept by the individual stores, which are required to make a report of all sales each day, accom-

time make reports to the state examiner, as he may require, the board must make an annual report for the twelve months ending December 31 of each year. (Sections 92 (1), 95 supra).

Since the law does not prescribe the time when such examination shall be made, in my opinion the time of the examination or examinations is within the discretion and convenience of the state examiner.