

whatever purpose, having the control, management, collection or disbursement of any public moneys of any character or description."

It is my opinion that public libraries in a city, established according to Section 5049, fall within the meaning of said Chapter 78, and that it is the duty of the state examiner to examine their books and accounts as provided in said Section 1, Chapter 78, supra. (See opinions to R. N. Hawkins, dated February 25, 1933, and September 18, 1933.)

**Opinion No. 70.**

**State Examiners, Duties of—Public Libraries, Examination of—Libraries, Examination of Public.**

**HELD:** It is the duty of the State Examiner to examine books and accounts of public libraries.

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March 28, 1935.

Hon. Frank H. Johnson  
State Examiner  
The Capitol

You have submitted the following:

"Will you please render an opinion to this office as to whether or not we are required to examine the books of Public Libraries, such as are located in the cities of this State."

City libraries are maintained by a tax levy, Section 5049, R. C. M. 1921. Section 1, Chapter 78, Laws of 1923, makes it the duty of the state examiner: "To examine at least once in each year the books and accounts of the state treasurer, state auditor, secretary of state, clerk of the supreme court, state game warden, register of state land office, and all other state officers having the collection or handling of state money, county treasurers, county clerks, county assessors, district court clerks, county auditors, sheriffs, public administrators, boards of county commissioners of each county, and all other officers and boards whether temporary or permanent, however created and for