

STATE AUDITOR:
COUNTY AUDITS:

(1) It is the duty of the State Auditor to audit the accounts of the various county officers, in counties of the third and fourth class, supported in whole or in part by public moneys, at least once during the term for which any county officer is chosen. (2) The time of making such audit during the term of each county officer shall be as near the expiration of the term of the county officer as the auditing force of the State Auditor will permit, as determined by the State Auditor.

OPINION NO. 434

August 3, 1970

Honorable John T. Russell
State Representative
District No. 125
P. O. Box 93
Lebanon, Missouri 65536



Dear Representative Russell:

This is in response to your request for an official opinion of this office with respect to the following inquiry:

"I have noticed there seems to be some conflict concerning the frequency of audits of county offices. The question I pose is, how often is the State Auditor's Office required to perform an audit of the various third and fourth class county offices?"

Your inquiry is answered by Section 29.230, RSMo 1969, which provides, as follows:

"1. In every county which does not elect a county auditor, the state auditor shall audit, without cost to the county, at least once during the term for which any county officer is chosen, the accounts of the various county officers supported in whole or in part by public moneys. The audit shall be made as near the expiration of the term of office as the auditing force of the state auditor will permit.

"2. The state auditor shall audit any political subdivision of the state, including counties having a county auditor, if requested to do so by a petition signed by five percent of the qualified voters of the political subdivision

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determined on the basis of the votes cast for the office of governor in the last election held prior to the filing of the petition. The political subdivision shall pay the actual cost of audit. No political subdivision shall be audited by petition more than once in any one calendar or fiscal year."

Our opinion is limited to the duty imposed upon the State Auditor under subsection 1 of 29.230, RSMo 1969.

Counties of the third and fourth class do not elect a county auditor. Therefore, the provisions of Section 29.230(1), RSMo 1969, are applicable. That subsection requires the auditor to audit, at least once during the term for which any county officer is chosen, the accounts of the various county officers which are supported in whole or in part by public moneys. Such audit shall be made as near the expiration of the term of office as the auditing force of the State Auditor will permit, as determined by the State Auditor.

CONCLUSION

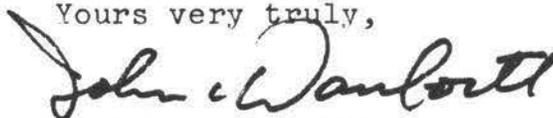
Therefore, it is our opinion:

(1) It is the duty of the State Auditor to audit the accounts of the various county officers, in counties of the third and fourth class, supported in whole or in part by public moneys, at least once during the term for which any county officer is chosen.

(2) The time of making such audit during the term of each county officer shall be as near the expiration of the term of the county officer as the auditing force of the State Auditor will permit, as determined by the State Auditor.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Gene E. Voigts.

Yours very truly,



JOHN C. DANFORTH
Attorney General