

CHAPTER 6

STATE AUDITOR

6.01 DUTIES; SEAL.

HISTORY. R.S. Ter. 1851 c. 4 s. 1; July 20, 1858; P.S. 1858 c. 5 s. 1; G.S. 1866 c. 6 ss. 11, 12; G.S. 1866 c. 38 s. 2; G.S. 1878 c. 6 ss. 13, 14; G.S. 1878 c. 38 s. 2; 1885 c. 102 s. 1; 1889 c. 44 ss. 1 to 10; G.S. 1894 ss. 319, 320, 3959, 5433; R.L. 1905 s. 33; G.S. 1913 s. 65; G.S. 1923 s. 65; M.S. 1927 s. 65.

SALE OF PUBLIC LANDS. Where a statute prescribes what the contract for sale of public lands shall contain, it is beyond the power of an official to add other provisions not authorized by the statute and differing in substance from those prescribed. *Hughes v Thornton*, 155 M 432, 193 NW 723.

The order denying the motion of the attorney general to strike out the return made by the state auditor to the alternate writ of mandamus and to strike the names of the attorneys appearing for him from the record is not appealable; but by certiorari the supreme court may review the order on its merits. The order of the trial court is sustained and the appeal dismissed. *State ex rel v District Court*, 196 M 44, 264 NW 227.

During leave of absences of the state auditor, his deputy is, in effect, the acting auditor and as such he may perform all the duties of the office, among which is the acting as a member of the official bodies on which the state auditor is by law required to serve. 1942 OAG 293, April 8, 1942 (24).

6.02 EMPLOYEES.

HISTORY. P. S. 1858 c. 5 s. 38; G.S. 1866 c. 6 s. 21; G.S. 1878 c. 6 s. 23; 1883 c. 146 s. 1; 1885 c. 96; G.S. 1878 Vol. 2 (1888 Supp.) c. 6 s. 23a; G.S. 1894 ss. 329, 330; R.L. 1905 s. 34; G.S. 1913 s. 66; G.S. 1923 s. 66; M.S. 1927 s. 66.

The deputy auditor may serve on state executive council, and on boards and commissions in place of the state auditor while on military service. 1942 OAG 293, April 8, 1942.

6.03 AUDIT OF CLAIMS.

HISTORY. R. S. Ter. 1851 c. 4 s. 6; P.S. 1858 c. 5 s. 22; G.S. 1866 c. 6 ss. 13, 14; G.S. 1878 c. 6 ss. 15, 16; G.S. 1894 ss. 321, 322; R.L. 1905 s. 35; G.S. 1913 s. 67; 1917 c. 48 s. 1; G.S. 1923 s. 67; M.S. 1927 s. 67.

APPROPRIATION; WHAT IS. A statute creating a liability of the state to pay coupled with an express direction that it be paid in a certain manner is not an appropriation and the auditor cannot issue a warrant for the amount due. *State ex rel v Preus*, 147 M 125, 179 NW 725.

6.04 APPROVAL OF CLAIMS.

HISTORY. 1905 c. 96; 1909 c. 120 s. 1; 1917 c. 480 s. 2; G.S. 1923 s. 68; M.S. 1927 s. 68.

6.05 AUDITOR TO PRESCRIBE FORM.

HISTORY. 1905 c. 96 s. 1; 1909 c. 120 s. 2; 1909 c. 169 s. 1; 1917 c. 480 s. 3; G.S. 1923 s. 69; M.S. 1927 s. 69.

FORGED WARRANTS. State can recover the amount paid to banks which cashed forged warrants. *State v Merchants Nat. Bank of St. Paul*, 145 M 322, 177 NW 135.

6.06 ENDORSEMENT.

HISTORY. 1905 c. 96 s. 2; 1909 c. 120 s. 3; 1917 c. 480 s. 4; G.S. 1923 s. 70; M.S. 1927 s. 70.

6.07 ACCOUNTS ITEMIZED.

HISTORY. 1917 c. 498 s. 1; G.S. 1923 s. 71; M.S. 1927 s. 71.

EXCEPTION. This section does not cover orders drawn against the relief administration. *State v Stuart*, 203 M 301, 281 NW 299.

6.08 AUDITOR TO ISSUE SUBPOENA TO VERIFY BILL FOR EXPENSE.

HISTORY. 1917 c. 498 s. 2; G.S. 1923 s. 72; M.S. 1927 s. 72.

6.09 DUTIES.

HISTORY. 1925 c. 426, art. 3 s. 11; M.S. 1927 s. 53-14.

AUDITOR'S APPROVAL can be compelled by mandamus for salary claims that have been lawfully fixed. *State ex rel v Chase*, 165 M 268, 206 NW 396.

6.10 CANCELTION AND ISSUANCE OF WARRANTS.

HISTORY. G.S. 1923 s. 73; 1923 c. 288 ss. 1, 2; M.S. 1927 s. 73.

6.11 LOST WARRANT; DUPLICATE.

HISTORY. 1874 c. 13 ss. 1 to 5, 7; G.S. 1878 c. 6 ss. 25 to 31; G.S. 1894 ss. 332 to 336, 338; R.L. 1905 s. 36; G.S. 1913 s. 71; G.S. 1923 s. 74; M.S. 1927 s. 74.

6.12 ACCOUNTS.

HISTORY. July 23, 1858; P. S. 1858 c. 5 s. 22; G.S. 1866 c. 6 ss. 15, 16; G.S. 1878 c. 6 ss. 17, 18; G.S. 1894 ss. 323, 324; R.L. 1905 s. 37; G.S. 1913 s. 72; G.S. 1923 s. 75; M.S. 1927 s. 75.

6.13 EXPENDITURES WITHOUT APPROPRIATIONS FORBIDDEN; EXCEPTION.

HISTORY. 1925 c. 426 art. 3 s. 12; M.S. 1927 s. 53-15.

6.135 REFUNDMENT OF MONEY.

HISTORY. 1943 c. 654 s. 1.

6.14 CONTRACTS INVOLVING EXPENDITURES WITHOUT AVAILABLE APPROPRIATIONS TO MEET FORBIDDEN.

HISTORY. 1925 c. 426 art. 3 s. 13; M.S. 1927 s. 53-16.

6.15 ORIGINAL BILLS, CLAIMS, DEMANDS KEPT IN AUDITOR'S OFFICE; CERTIFIED COPIES OF CONTRACTS FILED WITH PUBLIC EXAMINER.

HISTORY. 1925 c. 426 art. 3 s. 14; M.S. 1927 s. 53-17.

6.16 RECORDS OF STATE LANDS.

HISTORY. G.S. 1866 c. 38 ss. 3, 5; 1877 c. 56 s. 1; G.S. 1878 c. 38 ss. 3, 5; 1885 c. 97; 1889 c. 25 ss. 1, 2; G.S. 1894 ss. 3961, 3963, 3964; R.L. 1905 s. 38; G.S. 1913 s. 73; G.S. 1923 s. 76; M.S. 1927 s. 76.

Laws 1931, Chapter 186, creating a department of conservation and transferring to the conservation commissioner all functions of the state auditor in re-

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spect to state lands, as land commissioner or otherwise, is constitutional. State v Finnegan, 188 M 57, 246 NW 521.

6.17 BOOKS AND STATIONERY.

HISTORY. G.S. 1866 c. 6 s. 18; G.S. 1878 c. 6 s. 20; G.S. 1894 s. 326; R. L. 1905 s. 39; G.S. 1913 s. 75; G.S. 1923 s. 78; M.S. 1927 s. 78.

6.18 REPORTS.

HISTORY. G.S. 1866 c. 38 s. 4; G.S. 1866 c. 6 s. 17; G.S. 1878 c. 38 s. 4; G.S. 1878 c. 6 s. 17; G.S. 1894 ss. 325, 3962; R. L. 1905 s. 40; G.S. 1913 s. 76; G.S. 1923 s. 79; M.S. 1927 s. 79.

6.19 INTEREST ON UNPAID AUDITOR'S DRAFTS.

HISTORY. 1919 c. 497; M.S. 1927 s. 80-1.

6.20 GRANTS FROM UNITED STATES TO BE USED FOR STATED PURPOSES ONLY.

HISTORY. 1937 c. 25 s. 1; M. Supp. s. 53-18a.

A state agency furnished with federal funds under a federal grant may expend same under authority of the federal laws or federal agency, for rehabilitation purposes, in a manner beyond its powers in the expenditure of state funds. OAG March 1, 1944 (170h).

6.21 DUTIES OF STATE AUDITOR GENERALLY.

HISTORY. 1939 c. 421 art. 3 s. 1; M. Supp. s. 80-2.

6.22 OTHER DUTIES OF STATE AUDITOR.

HISTORY. 1939 c. 431 art. 3 s. 2; M. Supp. s. 80-3.

6.23 NO MONEY TO BE EXPENDED EXCEPT BY APPROPRIATION; EXCEPTIONS.

HISTORY. 1939 c. 431 art. 3 s. 3; M. Supp. s. 80-4.

6.24 ALL DOCUMENTS TO BE UNDER SUPERVISION OF AUDITOR.

HISTORY. 1939 c. 431 art. 3 s. 4; M. Supp. s. 80-5.

6.25 TO PREPARE QUARTERLY STATEMENTS.

HISTORY. 1939 c. 431 art. 3 s. 5; M. Supp. s. 80-6.

6.26 SALARY; BOND.

HISTORY. 1939 c. 431 art. 3 s. 7; M. Supp. s. 80-7.

BOND, TIME OF TAKING EFFECT. A bond does not go into effect until accepted by the state. Board of County Comm'rs v Am. Loan & T. Co. 67 M 112, 69 NW 704; County Comm'rs v Brisbin, 17 M 451 (429).

6.27 PUBLICATION OF OFFICIAL GUIDE BOOK; SALE.

HISTORY. 1937 c. 396 ss. 1, 2; M. Supp. ss. 5680-1, 5680-2.-