

## CHAPTER 344—S. F. No. 610.

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- - 154 *An Act to provide for the examination of the books of accounts and all records of township, village and school district officers throughout the state.*

Be it enacted by the Legislature of the State of Minnesota:

**Public examiner to examine certain records.**—Section 1. It is hereby made the duty of the public examiner in addition to the duties now imposed upon him by law, at least once in each year, to examine and audit, at the request of the county commissioners of any county, the books of accounts and other records, required to be kept by law by township, village and school district officers, in townships and villages throughout the state, and if said examiner finds said accounts and records correct and kept in accordance with law and all money and property of the township, village and school district properly accounted for, he shall make a report of such facts and file the same with the county auditor of the county in which said examination is made.

If upon such examination, errors or violations of law are found in the keeping of the accounts or handling of the money or property of the township, village or school district, such errors or violations of law, shall be reported in detail in writing by the said examiner and said report shall be filed with the county auditor of the county in which the examination is made. Said reports made by the examiner shall be open for inspection by the public at all times during the business hours of the auditor's office.

**County attorney to examine reports of examiner.**—Sec. 2. It shall be the duty of the county attorney of each county to examine the reports made and filed by the examiner in the office of the county auditor pursuant to this act, and when such report shows a violation of law, the misappropriation of public funds or any other irregularity, upon which a criminal or civil prosecution can be based, he shall proceed to enforce the law against any offending officer or officers of said school district, township or village.

**Compensation of examiner.**—Sec. 3. The examiner in order to carry out the work of such examination, may employ from time to time assistants and deputies, who shall receive for their compensation five dollars (\$5) per day for the time

employed and expenses, to be paid by the county in which the work or services are performed.

**Books to be delivered.**—Sec. 4. All township, village, and school officers are hereby required, when requested so to do, by said examiner, to deliver to said examiner or his deputies or assistants, the books and records of his office for the purpose of examination, and any officer refusing to deliver the books and records of his office shall be guilty of a misdemeanor.

Approved April 23, 1907.

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#### CHAPTER 345—H. F. No. 701.

*An Act to provide for the organization, admission and regulation of fraternal beneficiary associations transacting the business of life and disability insurance, and to repeal all laws in conflict with the provisions of this act.*

Be it enacted by the Legislature of the State of Minnesota:

**Beneficiary association defined.**—Section 1. Any corporation, society, order or voluntary association without capital stock, organized and carried on solely for the mutual benefit of its members and their beneficiaries, and not for profit, and having a lodge system with ritualistic form of work and representative form of government and which shall make provision for the payment of death or disability benefits, or both, is hereby declared to be a fraternal beneficiary association.

**Operation.**—Sec. 2. Any association having a supreme governing or legislative body and subordinate lodges or branches by whatever name known into which members shall be elected, initiated and admitted in accordance with its constitution, laws, rules, regulations, and prescribed ritualistic ceremonies, which subordinate lodges or branches shall be required by such association to hold regular or stated meetings at least once in each month, shall be deemed to be operating under the lodge system.

**Further definition.**—Sec. 3. Any association shall be deemed to have a representative form of government, when it shall provide in its constitution and laws for a supreme legislative or governing body, composed of representatives