Public Examiner

CHAPTER 215

PUBLIC EXAMINER

215.01 DEPARTMENT ESTABLISHED.

HISTORY. 1878 c. 83 s. 2; G.S. 1878 c. 6 s. 90; G.S. 1894 s. 411; 1905 c. 223; R.L. 1905 s. 1581; 1909 c. 449 s. 1; 1913 c. 555 s. 1; G.S. 1913 s. 3227; G.S. 1923 s. 3274; M.S. 1927 s. 3274.

Proceedings in the supreme court in the nature of quo warranto to exclude the state board of control from the management of the financial affairs of state normal schools. The Writ of ouster was denied. State ex rel. v Board of Control, 85 M 165, 88 NW 533.

Section 215.12 supersedes the Duluth city charter section 34. It therefore follows that no examination other than that of the state comptroller is required, and it also necessarily follows that no publication of the state comptroller's report is required. 1934 OAG 71, Aug. 3, 1933 (59a-6).

There are several reasons why the public examiner should be chosen in preference to a private examiner. The public examiner has powers not possessed by a private examiner in that the public examiner under section 215.16 may among other things subpoena witnesses and insist that he be given the fullest access to any and all records that such public examiner may desire. Consequently the county board of Lyon County, wishing to make a complete audit of the ditch account, must rely upon the public examiner's office for the audit. 1934 OAG 229, April 13, 1933 (148c-1).

215.02 PUBLIC EXAMINER; APPOINTMENT; SALARY, BOND.

HISTORY. 1878 c. 83 s. 1; G.S. 1878 c. 6 s. 89; G.S. 1894 s. 410; R.L. 1905 s. 1580; 1907 c. 409 s. 1; 1909 c. 449 s. 1; G.S. 1913 s. 3228; 1919 c. 425 s. 1; G.S. 1923 s. 3275; M.S. 1927 s. 3275; 1939 c. 431 art. 4 s. 1; M. Supp. s. 3286-8.

215.03 AUDIT.

HISTORY. G.S. 1866 c. 6 s. 28; 1878 c. 83 s. 3; G.S. 1878 c. 6 ss. 37, 91; G.S. 1894 ss. 344, 412; 1901 c. 140; R.L. 1905 ss. 50, 1582; 1909 c. 449 s. 1; G.S. 1913 s. 92; G.S. 1923 s. 96; 1925 c. 150; M.S. 1927 s. 96.

215.04 POWERS AND DUTIES OF PUBLIC EXAMINER.

HISTORY. 1878 c. 83 s. 3; G.S. 1878 c. 6 s. 91; G.S. 1894 s. 412; R.L. 1905 s. 1582; 1909 c. 449 s. 1; 1913 c. 555 s. 4; G.S. 1913 s. 3230; G.S. 1923 s. 3277; 1925 c. 426 art. 3 s. 10; M.S. 1927 ss. 53-13, 3277; 1939 c. 431 art. 4 ss. 2, 9; M. Supp. ss. 3286-9, 3286-16.

215.05 DUTIES AS TO STATE OFFICES, INSTITUTIONS, PROPERTIES, INDUSTRIES, AND IMPROVEMENTS.

HISTORY. 1878 c. 83 s. 3; G.S. 1878 c. 6 s. 91; G.S. 1894 s. 412; R.L. 1905 s. 1582; 1909 c. 499 s. 1; 1913 c. 555 s. 3; G.S. 1913 s. 3229; G.S. 1923 s. 3276; M.S. 1927 s. 3276.

See annotations under section 215.01.

Quo warranto upon the information of the attorney general based upon the report of the public examiner against the sheriff of Hennepin County. The power to suspend an officer during investigation under the statutory provisions is not arbitrary but involves the exercise of discretion and good judgment by the governor to be exercised when reasonable grounds shall indicate a necessity therefor. State ex rel v Megarden, 85 M 41, 88 NW 412.

As to securities deposited by an investment company with the state treasurer, the public is charged with no duties as to verification. OAG July 14, 1944 (353a-5).

215.06 TO FILE WRITTEN REPORTS.

HISTORY. 1939 c. 431 art. 4 s. 3; M. Supp. s. 3286-10.

215.07 DUTIES WHEN VIOLATIONS ARE DISCOVERED.

HISTORY. 1939 c. 431 art. 4 s. 4; M. Supp. s. 3286-11.

215.08 COLLECT INFORMATION FROM LOCAL UNITS OF GOVERNMENT; REPORT SAME TO LEGISLATURE.

HISTORY. 1939 c. 431 art. 4 s. 5; M. Supp. s. 3286-12; 1943 c. 435 s. 1.

In fixing the salary of the city clerk of the city of Hastings, the council may consider the fact that the city clerk may be required to perform additional out of the ordinary duties in the future. The clerk is, therefore, not permitted to make an additional charge for furnishing to the public examiner the information required under Laws 1939, Chapter 431, Article 4, Section 5. 1940 OAG 185, March 4, 1940 (60).

215.09 ANNUAL REPORT.

HISTORY. 1878 c. 83 s. 7; G.S. 1878 c. 6 s. 95; G.S. 1894 s. 420; R.L. 1905 s. 1589; 1907 c. 128 s. 1; 1907 c. 409 s. 1; 1909 c. 449 s. 1; 1913 c. 555 s. 4; G.S. 1913 s. 3230; G.S. 1923 s. 3277; M.S. 1927 s. 3277; 1939 c. 431 art. 4 s. 6; M. Supp. s. 3286-12; 1945 c. 338 s. 1.

215.10 INVESTIGATE ACCOUNTING AND BUDGETING SYSTEM.

HISTORY. 1878 c. 83 s. 3; G.S. 1878 c. 6 s. 91; G.S. 1894 s. 412; R.L. 1905 s. 1582; G.S. 1913 s. 3229; G.S. 1923 s. 3276; M.S. 1927 s. 1939 c. 431 art. 4 s. 7; M. Supp. s. 3286-14.

215.11 EXAMINATION OF COUNTIES; FEES.

HISTORY. 1878 c. 83 s. 3; G.S. 1878 c. 6 s. 91; G.S. 1894 s. 412; R.L. 1905 s. 1582; 1913 c. 555 s. 5; G.S. 1913 s. 3231; G.S. 1923 s. 3278; M.S. 1927 s. 3278; 1931 c. 125; 1931 c. 246; M. Supp. s. 3278; 1945 c. 392 s. 1.

A county may not hire a private auditor to investigate a ditch account nor may a village employ a private auditor to examine a shortage in the office of treasurer. OAG April 13, 1933.

215.12 CITIES OF FIRST CLASS.

HISTORY. 1891 c. 53 ss. 1 to 3; G.S. 1894 ss. 415 to 417; R.L. 1905 s. 1583; 1909 c. 449 s. 1; 1913 c. 555 s. 6; G.S. 1913 s. 3232; G.S. 1923 s. 3279; M.S. 1927 s. 3279.

See citations under section 215.01.

215.13 OTHER CITIES.

HISTORY. 1909 c. 264 s. 1; 1913 c. 154 s. 1; 1913 c. 555 s. 7; G.S. 1913 s. 3233; G.S. 1923 s. 3280; M.S. 1927 s. 3280.

Under this section the council may have an audit made by a private accountant, but the fact that such audit has been made does not prevent a subsequent audit by the public examiner upon petition. OAG March 24, 1933.

215.14 SCHOOL DISTRICTS, TOWNS, AND VILLAGES.

HISTORY. 1907 c. 344 ss. 1, 2; 1913 c. 555 s. 8; G.S. 1913 s. 3234; G.S. 1923 s. 3281; M.S. 1927 s. 3281.

In the absence of a petition bearing the signatures of ten freeholders as required by this section, an examination may be obtained by a resolution of the school board of such district asking that the books and affairs of such district be examined. 1934 OAG 333, Feb. 20, 1934 (851i).

215.16 TESTIMONIAL POWERS.

HISTORY. 1878 c. 83 ss. 5, 6; G.S. 1878 c. 6 ss. 93, 94; G.S. 1894 ss. 418, 419; 1902 c. 5; R.L. 1905 s. 1586; 1909 c. 449 s. 1; 1913 c. 555 s. 10; G.S. 1913 s. 3236; G.S. 1923 s. 3283; M.S. 1927 s. 3283.

215.17 REFUSAL TO ASSIST; PENALTY.

HISTORY. 1878 c. 83 ss. 5, 6; G.S. 1878 c. 6 ss. 93, 94; G.S. 1894 ss. 418, 419; 1902 c. 5; R.L. 1905 s. 1587; 1909 c. 449 s. 1; 1913 c. 555 s. 11; G.S. 1913 s. 3237; G.S. 1923 s. 3284; M.S. 1927 s. 3284.

215.18 ASSISTANTS; BONDS.

HISTORY. 1878 c. 83 s. 8; G.S. 1878 c. 6 s. 96; 1881 c. 58 s. 1; 1887 c. 218 ss. 1, 2; G.S. 1878 Vol. 2 (1888 Supp.) c. 6 ss. 96a, 96b; G.S. 1894 ss. 421 to 423; 1895 c. 350; 1897 c. 155; 1902 c. 90; 1903 c. 288; R.L. 1905 ss. 1588, 1590; 1907 c. 409 s. 1; 1909 c. 264 s. 5; 1909 c. 449 s. 1; 1913 c. 555 s. 13; G.S. 1913 s. 3239; 1919 c. 425 s. 2; G.S. 1923 s. 3286; M.S. 1927 s. 3286.

The appointment of an assistant public examiner under Laws 1925, Chapter 426, Section 1, is at the pleasure of the comptroller, and the relator, an honorably discharged soldier, was not entitled to a preference. State ex rel v Rines, 185 M 49, 239 NW 670.

215.19 EXAMINATION OF MUNICIPAL RECORDS.

HISTORY. 1909 c. 264 s. 5; 1929 c. 259 s. 1; 1937 c. 451 s. 1; M. Supp. s. 3286-1.

Unless expressly authorized by charter a village may not expend public funds to pay private auditors. OAG April 13, 1933.

Where no request has been made for examination of the teachers' retirement fund in Duluth, neither the retirement association nor the school board can be held liable for the cost of an audit. OAG Oct. 9, 1933.

A school district cannot pay out of school funds the cost of a private accountant who makes an audit. 1936 OAG 4, Aug. 15, 1935 (353a).

215.20 EXAMINATION MADE UPON WRITTEN REQUEST.

HISTORY. 1929 c. 259 s. 2; M. Supp. s. 3286-2; 1943 c. 188 s. 1.

215.21 MUNICIPALITY TO PAY COST OF EXAMINATION.

HISTORY. 1929 c. 259 s. 3; M. Supp. s. 3286-3.

215.22 COLLECTION FOR EXAMINATION.

HISTORY. 1929 c. 259 s. 4; M. Supp. s. 3286-4.

215.23 MUNICIPALITIES MAY CONTEST CLAIM.

HISTORY. 1929 c. 259 s. 5; M. Supp. 3286-5.

215.24 STATE AUDITOR TO CERTIFY AMOUNT DUE.

HISTORY. 1929 c. 259 s. 6; M. Supp. s. 3286-6.

215.25 SUBJECT TO PRIOR ENACTMENT OF LAWS.

HISTORY. 1939 c. 431 art. 4 s. 8; M. Supp. s. 3286-15.