

CHAPTER 6

STATE AUDITOR

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6.01 DUTIES, SEAL. The state auditor shall superintend and manage the fiscal concerns of the state as required by law. He may execute in behalf of the state assignments and satisfactions of judgments rendered in its favor. He shall have a seal bearing the words "Seal of the Auditor of Minnesota" and affix it to all official certificates and conveyances executed by him.

[R L s 33; 1955 c 863 s 1] (65)

6.02 DEPUTY, EMPLOYEES. The state auditor shall appoint a deputy, who may perform all the duties of the office when the auditor is absent or disabled. He may employ and at pleasure dismiss a private secretary.

[R L s 34; 1955 c 863 s 2] (66)

6.03 WARRANTS. Warrants shall be drawn on printed blanks progressively numbered and for every warrant issued the number, amount, date, and name of payee shall be entered in progressive order in warrant registers kept by him for that purpose.

[R L s 35; 1917 c 480 s 1; 1955 c 863 s 3] (67)

6.04 CLAIMS AGAINST STATE. Subdivision 1. When claims against the state for any purpose are made for which there is an appropriation available the official having authority over the appropriation from which the claim is to be paid shall cause the claim to be approved by certification thereon that the service was performed or the goods or material furnished. These claims shall be forwarded to the state auditor accompanied by such transmittal form as he prescribes.

Subd. 2. The state auditor may require any person making a claim against the state for any purpose to declare that the claim and the amount thereof is just and correct and that no part thereof has been paid. Such declaration if required by the state auditor is sufficient if in the following form:

"I declare under the penalties of perjury that this claim is just and correct and that no part of it has been paid.

Signature of Claimant."

Subd. 3. The effect of this declaration shall be the same as if subscribed and sworn to under oath.

[1905 c 96 s 1; 1909 c 120 s 1; 1917 c 480 s 2; 1955 c 863 s 4; 1957 c 93 s 1] (68)

6.05 PRESCRIBES FORM OF CLAIM. The form of the claim is prescribed by the state auditor. The warrant is completed and signed by the auditor and the treasurer, upon approval of the claim by the auditor, shall accept the warrant with his signature, making the warrant negotiable. The treasurer may confer authority upon one or more of his assistants to accept the warrant in his behalf. The warrant shall be entered in the warrant register the same as a cash payment.

[1905 c 96 s 1; 1909 c 120 s 2; 1909 c 169 s 1; 1917 c 480 s 3; 1955 c 863 s 5] (69)

6.06 ENDORSEMENT OF WARRANT A RECEIPT. The endorsement by the payee of the warrant constitutes a receipt in full for the claim therein.

[1905 c 96 s 2; 1909 c 120 s 3; 1917 c 480 s 4; 1955 c 863 s 6] (70)

6.07 [Repealed, 1955 c 863 s 22]

6.08 SUBPOENAS. The state auditor may issue subpoenas to any person who renders an account to the state in the nature of a bill for expenses for articles sold or purchased or involving any other transaction between the state and any person, corporation, or copartnership. He may place such individual under oath and examine

him as to the correctness of any account rendered. He may subpoena witnesses, administer oaths, and examine witnesses under oath in any transaction entered into between the state and any person, copartnership, or corporation.

[1917 c 498 s 2; 1955 c 863 s 7] (72)

6.09 [Repealed, 1955 c 863 s 22]

6.10 OUTSTANDING UNPAID WARRANTS, CANCELATION. At the beginning of each fiscal year the state auditor and the state treasurer shall cancel upon their books all outstanding unpaid state auditor's warrants that have been issued and delivered for more than six years prior to that date and credit to the general revenue fund the respective amounts of the canceled warrants. When any canceled warrant is presented for payment it shall be taken up by the auditor and a new warrant for the same amount, payable to the lawful holder thereof, but bearing a current number, shall be issued against the general revenue fund from which the amount necessary to pay the new warrant is hereby appropriated.

[1923 c 288 s 1, 2; 1955 c 863 s 8] (73)

6.11 UNPAID WARRANT, ISSUANCE OF DUPLICATE. When it is shown to the auditor by affidavit that any unpaid state warrant is lost or destroyed he may issue to the owner a duplicate thereof and thereupon the original is void. If it appears to the auditor that any person may be damaged thereby, he may require from the applicant a bond of indemnity to the state in double the amount of the warrant, conditioned for the benefit of the person so damaged. The auditor in his discretion may refuse to issue a duplicate of an unpaid state warrant. If he acts in good faith he is not liable, whether the application is granted or denied.

[R L s 36; 1955 c 863 s 9] (74)

6.12 RECORD OF ACCOUNTS AND DOCUMENTS. The state auditor shall enter and keep in his office, in suitable books, a record of all accounts and documents as are required by law to be returned to or filed with him. He shall file and preserve all receipts and other vouchers relating to his official business. He shall keep an account with the treasurer, charging him therein with all moneys paid into the treasury and crediting all warrants redeemed by him and returned. An account shall likewise be kept with each money appropriation made by the legislature, showing all disbursements made therefrom. He shall keep such other accounts as are necessary to exhibit the condition of the state finances from day to day.

[R L s 37; 1955 c 863 s 10] (75)

6.13 [Repealed, 1955 c 863 s 22]

6.135 [Repealed, 1947 c 416 s 3]

6.136 REFUNDMENTS. Subdivision 1. Money paid into the state treasury through error or under circumstances such that the state is not legally entitled to retain it, may be refunded upon the submission of a verified claim therefor. The claimant shall present his verified claim, together with a complete statement of facts and reasons for which the refund is claimed, to the head of the state agency concerned, who shall forthwith examine it, attach thereto his approval or disapproval thereof together with his reasons therefor, and submit the claim to the state auditor for settlement in the manner provided by law.

Subd. 2. There is hereby appropriated to the persons entitled to such refund, from the fund in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

[1947 c 416 s 1, 2; 1955 c 863 s 11]

6.14-6.17 [Repealed, 1955 c 863 s 22]

59 C 51 a / **6.18 REPORTS.** On or before October 1 of each even-numbered year the auditor shall report to the legislature an account of the receipts and disbursements of the treasurer during the preceding two fiscal years, the unexpended balances of the several appropriations, the amount remaining in the treasury, and any warrants issued and unpaid, which report shall be accompanied by such remarks on the state finances as he deems proper.

[R L s 40; 1955 c 847 s 1; 1955 c 863 s 12] (79)

6.19 UNPAID DRAFTS. Subdivision 1. Except as provided in subdivision 2, drafts issued by the state auditor for claims due the state and delivered to the state treasurer for collection shall be paid within 30 days thereafter unless the claim be for services rendered by the public examiner in which case the draft may be paid within 90 days. If not paid within that period interest shall accrue and be collected upon the principal of the claims at the rate of eight percent per annum from the due date of the draft.

Subd. 2. The provisions of subdivision 1 do not apply to drafts issued for timber stumpage, gross earning taxes, or for amounts due for principal or interest upon state loans, or other claims due the state where the interest is now provided by law.

[1919 c 497 s 1; 1953 c 18 s 1; 1955 c 863 s 13] (80-1)

6.20 GRANTS FROM UNITED STATES, USE. All funds received by the state from the government of the United States as grants in aid for the purpose of assisting in paying old age benefits, or aid to dependent children commonly called "mothers' pensions," or aid to the blind, or for maternal and child health services, or for the care of crippled children, or for the care of neglected children and child welfare generally, or for vocational rehabilitation, or for the extension of public health services, or for any other public assistance or public welfare purpose shall be used solely for the purpose for which the grant was made. Any interest or income arising from the funds so granted shall be accredited by the state treasurer to the particular account for which the grant was made and used solely for the purpose of that grant or repaid to the United States Treasury as the proper authorities or the government of the United States may require.

[1937 c 25 s 1; 1955 c 863 s 14] (53-18a)

6.21 DUTIES. The state auditor shall continue to exercise the rights, powers, and duties now vested in and imposed upon his office. He shall have charge of the administration of the financial affairs of the state. He shall keep the general books of account of the state. The general books of account shall be on a double entry control basis, with such revenue, expenditure, asset and liability accounts as will give complete control over all financial and expenditure operations of the state and over all officials, departments, and agencies of the state government. Accounts shall be set both as to expenditures and revenue according to generally accepted practice in governmental accounting. The auditor, with the advice and assistance of the commissioner of administration and the public examiner, shall formulate and prescribe for all departments and other state agencies a system of uniform records, accounts, statements, estimates, revenue receipt forms, vouchers, bills, and demands with suitable instructions governing the installation and use thereof. The accounting system and form so prescribed shall be adopted and employed by all officials, departments, and agencies of the state government. The auditor, with the assistance of the public examiner, shall exercise constant supervision and control thereof. All accounting and financial records shall be kept on the fiscal year basis of 12 months ending at midnight between June 30 and July 1. The auditor and his designated agents shall at all times have free access to the books, records, accounts, and papers of the several departments and agencies. The commissioner of administration and his designated employees shall have free access at all times to the books, records, accounts, and papers of the state auditor and the auditor shall allow the commissioner and his agents sufficient desk space for using and inspecting the same.

N 59 c 30 [1939 c 431 art 3 s 1; 1955 c 863 s 15] (80-2)

S-14 **6.22 SPECIFIC DUTIES.** The auditor or his designated agents shall examine every receipt, account, bill, claim, refund, and demand against the state, and if a legal, correct, and proper claim, he shall approve the same, designate the account to be charged therefor, and issue his warrant in payment thereof in the manner provided by law. He shall approve all documents and reports showing evidences of payments into receipts by the state treasurer and shall designate the fund to be credited therewith.

[1939 c 431 art 3 s 2; 1955 c 863 s 16] (80-3)

6.23 APPROPRIATION AND ALLOTMENT REQUIRED FOR EXPENDITURES. Unless otherwise expressly provided by law, no money belonging to or for the uses of the state shall be expended or applied by any official, department, or agency of the state government or any institution under its control, except under authority of an appropriation by law and or allotment relating thereto as herein provided and upon warrant of the auditor.

[1939 c 431 art 3 s 3; 1955 c 863 s 17] (80-4)

6.24 SUPERVISION OF ORIGINAL DOCUMENTS. Except as otherwise provided by law, all original bills, claims, contracts, deeds, leases, demands, and vouchers on which money has been or may be paid by the state treasurer shall be kept in the office of the auditor and shall be under his supervision and control.

[1939 c 431 art 3 s 4; 1955 c 863 s 18] (80-5)

6.25 QUARTERLY STATEMENTS. At the end of every quarterly period and at the end of each fiscal year the auditor shall prepare and submit to the governor and make available to the public a summary statement showing all revenues and expenses for the period covered by the statement, including a comparison with the previous corresponding period. These statements shall be in sufficient detail as to appropriations and funds as to show the exact financial condition of the state and each department and agency thereof.

[1939 c 431 art 3 s 5; 1955 c 863 s 19] (80-6)

6.26 SALARY, BOND. The salary of the state auditor shall be \$11,000 annually and he shall give a corporate bond of \$50,000 to the state for the faithful discharge of his duties.

[1939 c 431 art 3 s 6; 1955 c 863 s 20] (80-7)

6.27 [Repealed, 1955 c 863 s 22]