6.55 EXAMINATION OF RECORDS; RESOLUTION OF GOVERNING BODY.

The governing body of any political subdivision by appropriate resolution may ask the state auditor to examine the books, records, accounts and affairs of their government, or of any organizational unit, activity, project, enterprise, or fund thereof; and the state auditor shall examine the same upon receiving, pursuant to said resolution, a written request signed by a majority of the members of the governing body; and the governing body of any political subdivision, or of any instrumentality joint or several of any political subdivision, may request an audit of its books, records, accounts and affairs in the same manner; provided that the scope of the examination may be limited by the request, but such examination shall cover, at least, all cash received and disbursed and the transactions relating thereto. Such written request shall be presented to the clerk, recording officer, or chief administrative officer of the political subdivision or instrumentality, before being presented to the state auditor, who shall determine whether the same is signed by a majority of the members of such governing body and, if found to be so signed, shall certify such fact, and the fact that such resolution was passed, which certificate shall be conclusive evidence thereof in any action or proceedings for the recovery of the costs, charges and expenses of any examination made pursuant to such request. Nothing contained in any of the laws of the state relating to the state auditor, shall be so construed as to prevent any political subdivision from employing a certified public accountant to examine its books, records, accounts, and affairs. For the purposes of this section, the governing body of a town is the town board.

History: *(3286-2) 1929 c 259 s 2; 1943 c 188 s 1; 1953 c 689 s 2; 1959 c 518 s 2; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 1984 c 562 s 2; 1Sp2003 c 1 art 2 s 7; 2008 c 200 s 5*