

RELATING TO THE NECESSITY OF HAVING AN AUDIT OF THE  
BOOKS OF THE SECRETARY-TREASURER OF THE DENTAL BOARD  
AS REQUIRED BY LAW.

September 19th, 1934



Dr. George E. Haigh  
Sec. & Treas. Missouri Dental Board  
Jefferson City, Missouri

Dear Sir:

We acknowledge your letter of date September 6th,  
1934, in which you inquire as follows:

"I will appreciate an opinion from your  
office relative to making the annual  
report of the Missouri Dental Board.

Will it be necessary for the Board to  
have the books audited by the Board and a  
report made to the Governor owing to the  
fact that the Dental law has been amended  
and our funds are now handled through  
the State Treasurer and a report made to  
the State Auditor."

I.

The books, papers, accounts, receipts and  
expenditures of the State Dental Board,  
should be audited each year by committee  
appointed by the chairman of the board.

Section 13573 Revised Statutes, 1929, provides  
in part as follows:

"...All expenses and salaries provided for in  
this chapter shall be paid from the fees  
received by the board under the provisions  
of this chapter and no part of said salaries  
or expenses shall at any time be paid out  
of any funds in the state treasury. All  
moneys received in excess of said per  
diem allowance and salaries and expenses  
herein provided for shall be held by the  
secretary-treasurer of said dental board  
for the purposes of this chapter until the  
30th day of September of each year, at  
which time the funds unused and unappro-

priated by said board shall revert and be paid to the state treasurer for the use of the general revenue fund of the State of Missouri."

Section 13574, Revised Statutes, 1929, provides as follows:

"The fiscal year of said dental board shall begin on the first day of October of each year and end on the 30th day of September thereafter. On the 30th day of September of each year the books showing receipts and expenditures of said board shall be closed, and all moneys not paid out or appropriated by order of the board under the terms of this chapter shall on that date be payable to the state treasurer for the benefit of the general revenue fund. The books, papers, accounts, receipts and expenditures of the secretary-treasurer shall be audited in each fiscal year within ten days after the close thereof by a committee appointed by the president of the board. Said committee shall report to the president within the time herein stated, after the close of the fiscal year during which they were appointed to audit. Said committee shall report in writing and the president shall cause a copy of said report to be filed with the secretary-treasurer and shall include the same in the annual report to the governor."

It appears section 13573 (Supra) provides that all expenses, provided for in chapter 106 Revised Statutes 1929, are to be paid from fees received as provided therein by the board, and from no other funds in the state treasury.

Section 13574 Revised Statutes 1929, provides that the fiscal year begins on October 1st of each year and ends September 30th thereafter. It further provides that all the books, papers, accounts, receipts and expenditures, made by the secretary-treasurer, shall be audited by a committee to be appointed by the chairman of the Dental Board; a written report shall be made by said committee to the said chairman, who in turn shall cause a copy thereof to be filed with the secretary-treasurer of the board, and a copy shall be included in the annual report of the board to the governor.

Section I Laws 1933, page 415, provides in part as follows:

"All fees, funds and moneys from whatsoever source received by any department, board, bureau, commission, institution, official or agency of the state government by virtue of any law or rule or regulation made in accordance with any law, shall, by the official authorized to receive same, and at stated intervals, be placed in the state treasury to the credit of the particular purpose or fund for which collected, and shall be subject to appropriation by the General Assembly for the particular purpose or fund for which collected during the biennium in which collected and appropriated. The unexpended balance remaining in all such funds (except such unexpended balance as may remain in any fund authorized, collected and expended by virtue of the provisions of the Constitution of this State), shall at the end of the biennium and after all warrants on same have been discharged and the appropriation thereof has lapsed, be transferred and placed to the credit of the ordinary revenue fund of the state by the state treasurer....."

Section 13559 Revised Statutes 1929, provides in part as follows:

"....At the request of the secretary-treasurer of said board the board shall designate in writing a depository, being a banking corporation of Missouri, where the funds belonging to said board shall be kept and deposited by the secretary-treasurer, and after the depository is so selected said secretary-treasurer shall keep all moneys belonging to said board in said depository agreeable to the orders and directions of said board,....."

It appears by virtue of the provision in the act of 1933 (Supa), that by implication, it repealed that part of section 13559 (Supa) which had to do with the handling of the funds received by the board. That is to say that the board now no longer holds the funds in their possession, but must pay them into the State Treasury, at stated intervals.

However there is nothing in said act of 1933 (Supa), which in anywise repeals the provisions

Mr. Geo. E. Haigh

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provided in section 13574 relating to the responsibility of said board in having the books, papers, accounts, receipts and expenditures of the secretary-treasurer audited.

Very truly yours,

W. W. Barnes

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Assistant Attorney General

APPROVED:

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(Acting)  
Attorney General