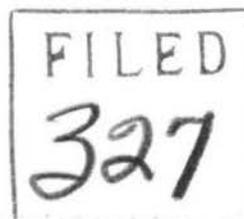


July 20, 1967

**OPINION NO. 327**  
**Answered by Letter-Nowotny**

Honorable Haskell Holman  
Auditor for State of Missouri  
Capitol Building  
Jefferson City, Missouri



Dear Mr. Holman:

This is in answer to your request for an opinion of this office, which request reads as follows:

"When this office is requested, either under the provisions of Section 29.230 Cumulative Supplement 1965 or Section 50.055, RSMo 1959, to audit a second class county is there a maximum amount the county is liable for or is the county obligated for the entire cost incurred by this office in making said audit?"

Enclosed is a copy of Attorney General Opinion No. 293, dated June 15, 1967, issued to the Honorable Haskell Holman, in which we held that the State Auditor must make an audit of a second class county when requested to do so under the provisions of either Section 50.055, RSMo 1959, or Section 29.230, RSMo Supp. 1965.

The appropriate part of Section 29.230, supra, pertaining to the cost of an audit made under the provisions of that section reads as follows:

"2. \* \* \* The political subdivision shall pay the actual cost of audit.\* \* \*"

The appropriate part of Section 50.055, supra, pertaining to the cost of an audit made under the provisions of that section reads as follows:

Honorable Haskell Holman

"\* \* \* The County Court shall provide for the expense of such audit, which in no event shall exceed the sum of five thousand dollars, if made by a certified public accountant employed by the county court."

It is our opinion that if an audit is made by the State Auditor under the provisions of either Section 29.230 or Section 50.055, supra, the plain intent of both statutes is that the county requesting the audit is obligated for the entire cost incurred by the State Auditor in making the audit. It is only when the county court, under the authority of Section 50.055, supra, employs a certified public accountant that there is a maximum cost to an audit.

Yours very truly,

NORMAN H. ANDERSON  
Attorney General

WHL:man

Enclosure - Opinion No. 293, Holman,  
June 15, 1967