

STATE AUDITOR:
STATE TREASURER:
DEPARTMENT OF REVENUE:

The State Auditor is required under law to audit the Office of the State Treasurer at least once annually and is required to examine and post-audit the Department of Revenue not less than once every two years.

OPINION NO. 279

June 26, 1969

Honorable Frank Bild
State Representative
47th District
Room 2031
State Capitol Building
Jefferson City, Missouri 65101



Dear Representative Bild:

This official opinion is issued in response to the request contained in your recent letter.

The question presented is:

How often is the State Auditor required, under law, to audit the Department of Revenue and the Office of the State Treasurer?

Article IV, Section 13, of the Constitution of Missouri provides that the State Auditor:

"* * * Shall * * * post-audit the accounts of all state agencies and audit the treasury at least once annually. He shall make all other audits and investigations required by law, and shall make an annual report to the governor and general assembly.* * *"

The constitutional language has been incorporated in the statute. Section 29.200, RSMo Supp. 1967, states:

"The state auditor shall post-audit the accounts of all state agencies and audit the treasury at least once annually. Once every two years, and when he deems it necessary, proper or expedient, the state auditor shall examine and post-audit the accounts of all appointive officers of the state and of institutions supported in whole

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or in part by the state. He shall audit any executive department or agency of the state upon request of the governor."

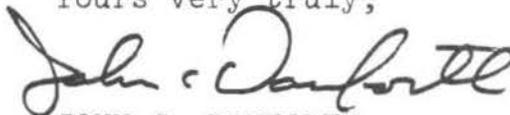
The constitutional provision and the statute refer to a "post-audit" of all "state agencies" and an "audit" of the "treasury" and each is considered separately with respect to the frequency of attention. Both the Department of Revenue and the Treasury are "state agencies" and the fact the framers of the constitution and the legislators chose to expressly provide for an audit of the Treasury annually, makes it clear that special treatment of this agency was intended. This view is supported further by the language in the statute requiring an examination and post-audit of appointive officers of the state once every two years. By virtue of this provision, the frequency of the post-audit of state agencies is fixed at not less than two years. Both the Director of Revenue and the Collector of Revenue are appointive officers and an examination of their accounts is required accordingly.

CONCLUSION

It is the opinion of this office that the State Auditor is required under law to audit the Office of the State Treasurer at least once annually and is required to examine and post-audit the Department of Revenue not less than once every two years.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, John E. Park.

Yours very truly,



JOHN C. DANFORTH
Attorney General