

CIRCUIT COURT:
STATE AUDITOR:
STATE AGENCY:

The State Auditor is authorized to audit the Sixteenth Judicial Circuit pursuant to Article IV, Section 13, Missouri Constitution, and Section 29.200, RSMo 1986.

October 9, 1990

OPINION NO. 170-90

The Honorable Margaret Kelly, CPA
Missouri State Auditor
301 West High Street, Room 880
Jefferson City, Missouri 65101

Dear Mrs. Kelly:

This opinion is in response to your question asking:

Is the State Auditor's Office legally authorized to audit the Sixteenth Judicial Circuit?

The statement of facts accompanying your question explains that pursuant to Missouri Attorney General Opinion No. 7-83, a copy of which is enclosed, the Sixteenth Judicial Circuit appears to be subject to audit by the State Auditor's Office.

In Opinion No. 7-83, we concluded that the adoption of Conference Committee Substitute for Senate Joint Resolution No. 24, 1976 Mo. Laws 819 (adopted August 3, 1976; effective January 2, 1979), known as the "Judicial Article Amendment," and the Court Reform and Revision Act of 1978, House Bill No. 1634, 1978 Mo. Laws 696,

"made the circuit courts agencies of the State of Missouri. Accounts of the circuit courts and all divisions of the circuit courts in the custody of officers or employees of the circuit courts, e.g., circuit and division clerks, are subject to audit pursuant to Article IV, Section 13, Missouri Constitution, and Section 29.200, RSMo 1978."

Opinion No. 7-83, page 3.

The Honorable Margaret Kelly, CPA

Since Opinion No. 7-83 was issued, the authorities relied upon have not changed to require that a different conclusion be reached. Nor do we find any authorities distinguishing the Sixteenth Judicial Circuit from other judicial circuits so as to require a different conclusion in response to your question.

CONCLUSION

It is the opinion of this office that the State Auditor is authorized to audit the Sixteenth Judicial Circuit pursuant to Article IV, Section 13, Missouri Constitution, and Section 29.200, RSMo 1986.

Very truly yours,



WILLIAM L. WEBSTER
Attorney General

Enclosure: Opinion No. 7-83