

STATE PARK BOARD: The State Auditor is the only one authorized to prescribe the system of bookkeeping and accountancy for State Park Board. The State Park Board has no authority to contract with a firm of accountants to make an audit of the state parks.



January 11, 1954

State Park Board  
1206 Jefferson Building  
P. O. Box 176  
Jefferson City, Missouri

Att: Mr. Abner Gwinn, Director

Dear Sir:

This will acknowledge receipt of your request for an opinion.

After quoting from the minutes of the meeting of the newly appointed State Park Board under date of December 4, 1953, to the effect that one member of said Board was authorized to confer with an accounting firm for recommendations for establishing a bookkeeping system of all State Park Board business and further directing the director to follow such recommendations and suggestions of both said accounting firm and the State Auditor, you request an opinion as to the authority of the State Park Board to make a separate audit of the State Parks.

Section 13, Article IV, Constitution of Missouri, provides that the State Auditor shall establish appropriate systems of accounting for all public officials of the state and post-audit the accounts of all state agencies, and reads:

"The state auditor shall have the same qualifications as the governor. He shall establish appropriate systems of accounting for all public officials of the state, 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

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shall make an annual report to the governor and general assembly. He shall establish appropriate systems of accounting for the political subdivisions of the state, supervise their budgeting systems, and audit their accounts as provided by law. No duty shall be imposed on him by law which is not related to the supervising and auditing of the receipt and expenditure of public funds."

It is well established that a State Constitution is not a grant but a limitation of legislative power, so that the legislature may enact any law not expressly or inferentially prohibited by the Constitution of the State or Nation. *Hickey v. Board of Education of St. Louis*, 256 SW (2d) 775.

The General Assembly passed Section 29.180 V.A.M.S., requiring the State Auditor in cooperation with the Budget Director to establish systems of accounting for all offices and agencies of the State to conform with certain recognized principles of governmental accounting which shall also be uniform in application to offices of same grade and kind and to accounts of same kind, and further requires each department to keep such accounts in accordance with such systems prescribed by the State Auditor.

It is quite apparent from a reading of the foregoing constitutional and statutory provision that it was the intent of the framers of the Constitution and General Assembly that only the system of accountancy as prescribed by the State Auditor should be used by any public official of the State which will include the State Park Board.

The primary rule in construing statutes is to ascertain and give effect to legislative intent. *Laclede Gas Co. v. City of St. Louis*, 253 SW (2d) 832.

In view of Section 29.180 supra., providing that each department shall keep its respective accounts in accordance with the system of accounting prescribed by the State Auditor, also that the State Comptroller is required under the law to what might be termed pre-audit all accounts by certifying such accounts for payment, and certifying that such accounts are lawful obligations of the State and that there is sufficient appropriation for payment of same under and by virtue of Article IV, Section 28, Constitution of Missouri, Sections 33.030 and 040 V.A.M.S., that it was never the legislative intent that the State Park Board

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should or could contract with a firm of accountants to audit the State Park Board.

You make two more inquiries in the last two paragraphs of your request. However, they are entirely too general and do not contain sufficient facts for us to render opinions thereon. If you have some particular question and will fully state the facts in each instance, we will gladly render an opinion; however we cannot assume too many facts in rendering official opinions.

CONCLUSION

Therefore, it is the opinion of this department that only the State Auditor is vested with authority to prescribe the proper system of accountancy for departments of State including the State Park Board. Furthermore, said State Park Board has no authority to contract with a firm of accountants to audit State Park Board.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. Aubrey R. Hammett, Jr.

Yours very truly,

JOHN M. DALTON  
Attorney General

ARH:sm