



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN 11

GROVER SELLERS
ATTORNEY GENERAL

Honorable Homer D. Eck
County Auditor
Fayette County
La Grange, Texas

Dear Sir:

Opinion No. 0-6280

Re: Whether the County Auditor of Fayette County is legally required to audit the ledger and other books of the County Superintendent relating to the County and District public school funds, and related questions.

Your letter of October 7, 1944, requesting an opinion of this department contains the following four questions:

- "1. Is the County Auditor legally required to audit the ledger and other books of the County Superintendent that relate to the County and District public school funds?"
- "2. If your answer to question 1 is in the affirmative, then is the County Superintendent required to bring such books and ledger to the County Auditor's office for such audit and examination?"
- "3. If you answer question No. 2 in the negative, then is the County Auditor required, and is it the duty of the County Superintendent to permit the County Auditor to go to the County Superintendent's office and examine and audit the books of the County Superintendent relating to such funds?"
- "4. Is the County Auditor required to approve school vouchers drawn upon the various school funds when such vouchers have been approved by the required number of school trustees and the County Superintendent when the County Auditor's books reflect that there are not sufficient funds in such various funds to pay such vouchers?"

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Article 1651, Revised Civil Statutes, provides:

"The auditor shall have a general oversight of all the books and records of all the officers of the county, district or State, who may be authorized or required by law to receive or collect any money, funds, fees or other property for the use of, or belonging to, the county; and he shall see to the strict enforcement of the law governing county finances."

Article 1652 of said statutes, provides:

"The auditor shall install in his office a school ledger showing an accurate account of all funds received and disbursed by the common school districts of his county; a bond register showing all the school bonds issued by the common school districts of his county, their rate of interest, date issued and maturity date; and he shall also keep an interest and sinking fund account of such school bonds."

Article 1653 of said statutes, provides:

"He shall have continual access to and shall examine all the books, accounts, reports, vouchers and other records of any officer, the orders of the commissioners court, relating to finances of the county, and all vouchers given by the trustee of all common school districts of the county and shall inquire into the correctness of same."

Article 1656 of said statutes, provides:

"He shall prescribe and prepare the forms to be used by all persons in the collection of county revenues, funds, fees and all other moneys, and the mode and manner of keeping and stating their accounts, and the time, mode and manner of making their reports to the auditor, also the mode and manner of making their annual report of office fees collected and disbursed, and the amount refunded to the county in excess of those allowed under the general fee bill law. He shall have power to adopt and enforce such regulations not inconsistent with the constitution and laws, as he may deem essential to the speedy and proper collection, checking and accounting of the revenues and other funds and fees belonging to the county."

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In our opinion O-2734 construing the above statutes, particularly Article 1653, supra, we held that the auditor has access to and authority to examine all the books, accounts, reports, vouchers, and other records of all county officers; and he may examine all vouchers given by trustees of common school districts, further pointing out that such examination may doubtless be worked out between the auditor and such officers. Further in our opinion O-2734-A, reviewing every question, we stated that the manner in which such details are to be worked out is within the discretion of the auditor and cannot be passed upon by this department.

In a conference opinion, dated June 27, 1917, found in Book 50, Page 1, of the opinions of the Attorney General, it was held that the statutes as amended did not confer upon the county auditor authority to disapprove vouchers drawn on school funds, and by such disapproval prevent their payment. In another conference opinion rendered in 1927 this department, in answering a request from the county auditor of Williamson County, found in Book 62 on Page 337, opinions of the Attorney General, held that the county auditor is not required or authorized to pass on the legality of accounts and vouchers for school funds nor to approve same.

Article 2690, Revised Civil Statutes, gives the county superintendent general supervision of all matters pertaining to public education in his county. Article 2693 of said statutes, provides: "The county superintendent shall approve all vouchers legally drawn against the school fund of his county. ..." We quote from the 1917 conference opinion as follows:

"His (the county auditor's) authority to examine into the correctness of such vouchers to our minds was conferred merely for the purpose of giving him the right to audit such vouchers and if in his judgment the same were unlawfully drawn to report the same to the proper authorities of the county, for such action as might be indicated thereby."

It is apparent from the foregoing authorities, that the auditor shall have access to all the books, accounts, reports, vouchers, and other records of the county school superintendent relating to school funds, for the purpose of examining and verifying the correctness thereof and make inquiry into the correctness of same.

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In connection with the foregoing, we are attaching hereto copies of our opinions O-2734 and O-2734-A for your information.

Answering the first three questions presented in your request, it is the opinion of this department that the county auditor is required to examine and verify all the books, accounts, reports, vouchers, and other records of the county superintendent that relate to the county and district school funds. The details for such examination and manner in which it is worked out is within the discretion of the auditor.

Answering your question No. 4, it is the opinion of this department that the county auditor is not required to approve school vouchers drawn upon the various school funds where such vouchers have been approved by the required number of trustees and the county superintendent.

Yours very truly,

ATTORNEY GENERAL OF TEXAS

By

Wm. J. R. King
Wm. J. R. King
Assistant

WJRK/JCP
ENCLOSURES

APPROVED OCT 23 1944

Carl P. Foley

A.W.

