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LAW LIBRARY ASSOCIATION — COST — EXAMINATION BY BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES—BOOKS AND FUNDS—SHOULD BE PAID FROM COUNTY TREASURY—CHARGED TO FUND OF ASSOCIATION—SECTION 117.15 RC.

SYLLABUS:

The cost of an examination by the Bureau of Inspection and Supervision of Public Offices, of the books and funds of a law library association, should be paid from the county treasury and charged to the funds of such law library association, as provided in Section 117.15, Revised Code.

Columbus, Ohio, January 25, 1956

Hon. Alva J. Russell, Prosecuting Attorney  
Summit County, Akron, Ohio

Dear Sir:

Your request for my opinion reads as follows:

“We have been requested by the Akron Law Library Association Board for an opinion from your department on the cor-

rectness of the Bureau of Inspection and Supervision of Public Offices, charging to the Association the fee for examination of their books.

“This matter arises from a bill of the said Bureau certifying the amount of \$484 to the County Auditor as the cost and expenses of the State Examiner’s examination of the Library Association books. This was thereupon paid by the County Auditor from the Law Library Association pursuant to Section 117.15.”

Section 117.01, Ohio Revised Code, sets forth the powers and duties of the bureau of inspection and supervision of public offices, and states, in part:

“This section creates the bureau of inspection and supervision of public offices, in the office of the auditor of state \* \* \*. The bureau may examine the accounts of every private institution, association, board, or corporation receiving public money for its use, and may require of them annual reports in such form as it prescribes. The expense of such examination shall be borne by the taxing district providing such public money. \* \* \*”

By virtue of Sections 3375.50 through 3375.53, inclusive, of the Revised Code, certain percentages of fines and penalties collected by municipal courts, police courts, mayors’ courts, courts of common pleas, probate courts and justices of the peace are paid to the board of trustees of the law library associations. In addition, a certain percentage of fines and penalties taken under prosecution for violation of the state liquor control law and the state traffic laws are also paid to the law library associations. It is my opinion that these funds constitute “public money” within the meaning of the term as used in Section 117.01, supra. Accordingly, since the funds received by the law library association are public monies, and since Section 117.01 specifically gives the bureau of inspection and supervision the right to examine the accounts of any private association which receives public money, there can be no question that the bureau does have the right to examine the accounts of a law library association.

Section 288, General Code, dealing with the expense of inspecting and auditing of accounts, was amended in 1945 to read, in part, as follows:

“All expenses pertaining to the inspection and auditing of the public accounts and reports of a taxing district shall be borne by the district, \* \* \*. The auditor of state shall certify the amount of such expenses, \* \* \* to the auditor of the county in which the taxing district is situated. The county auditor shall

forthwith issue his warrant in favor of the auditor of state on the county treasurer, who shall pay it from the general fund of the county, and the county auditor shall charge the amount so paid to the taxing district at the next semi-annual settlement.  
\* \* \*

In 1953, Sections 287 and 288, General Code, were combined into Section 117.15, Revised Code. Certain amendments were made at that time and Section 117.15 now reads, in part, as follows:

\* \* \* The total amount of compensation paid state examiners, their expenses, and the cost of typing reports shall be borne by the taxing districts to which such state examiners are so assigned by the chief inspector and supervisor or deputy inspectors and supervisors of public offices, except the annual vacation and sick leave of state examiners and typists shall be financed from the general revenue fund of the state through biennial appropriations by the general assembly. The auditor of state shall certify the amount of such compensation, expenses, and typing to the county auditor of the county in which the taxing district is situated. The county auditor shall forthwith issue his warrant in favor of the auditor of state on the county treasurer who shall pay it from the general fund of the county, and the county auditor shall charge the amount so paid to the taxing district at the next semi-annual settlement period. \* \* \*

“To distribute the cost of examination of each taxing district audited, the fiscal officer of such taxing district may charge each fund examined with the pro rata share of such examination costs as each fund relates in part to the total examination expense. The bureau of inspection and supervision of public offices shall furnish the fiscal officer of such taxing district, at the conclusion of each examination, a statement showing the total cost of such examination and the percentage chargeable to each fund examined. The fiscal officer may distribute such costs to each fund. The cost of typing reports shall likewise be distributed and each fiscal officer shall be notified of the amount chargeable to the several funds individually.”

The major change made by the amendment in 1953 was the addition of the second paragraph quoted supra. The language found in that paragraph is plain and unambiguous and conveys a clear and definite meaning. By this amendment the legislature made specific provision for the cost of an examination to be charged to each separate fund examined. It will be noted that no distinction is made between the accounts of a public office and those of a private association. By the lack of such a distinction it is apparent that the legislature intended that the expense of examination

should be paid from the fund of a private association as well as from the fund of a public office.

Accordingly, in specific answer to your inquiry, it is my opinion that the cost of an examination by the Bureau of Inspection and Supervision of Public Offices, of the books and funds of a law library association, should be paid from the county treasury and charged to the funds of such law library association, as provided in Section 117.15, Revised Code.

Respectfully,

C. WILLIAM O'NEILL

Attorney General