

for the purpose of providing other insurance against burglary or robbery which might be suffered by a county treasurer.

It was pointed out in the 1927 opinions referred to that in effect the procuring of such insurance amounted to the use of public funds for private purposes to the extent of the premiums paid for the insurance and was, therefore, an unwarranted and unlawful public expenditure and against public policy, and for that reason no authority existed for such expenditure.

Since the rendition of the aforesaid opinions, the 88th General Assembly enacted House Bill No. 79, which reads as follows:

"AN ACT To provide for the insuring of public funds or securities in custody of the county treasurer against theft.

Be it enacted by the General Assembly of the State of Ohio:

Section 1. Upon request of the county treasurer of any county, the county commissioners of such county may authorize the county treasurer to procure insurance against any loss of public funds or securities, in the custody of the county treasurer, by burglary or robbery. The amount of insurance to be procured shall be in such sum as may be agreed upon by the county treasurer and the county commissioners. All costs of such insurance shall be paid by the county as provided in Section 2460 of the General Code."

Inasmuch as said House Bill No. 79 directly and expressly authorizes the procuring of burglary or robbery insurance for a county treasurer, the holdings of the 1927 opinion are no longer tenable. Since the expression of the Legislature is the last word on questions of public policy, it cannot now be said that the protection of the public funds in the custody of a county treasurer, by insurance against burglary or robbery at public expense, is against public policy.

I am of the opinion, therefore, that insurance may now lawfully be procured by a county treasurer against any loss of public funds or securities in his custody by burglary or robbery, as provided by the terms of House Bill No. 79 of the 88th General Assembly.

Respectfully,
GILBERT BETTMAN,
Attorney General.

898.

APPROVAL, BONDS OF LORAIN COUNTY—\$84,000.00.

COLUMBUS, OHIO, September 23, 1929.

Industrial Commission of Ohio, Columbus, Ohio.

899.

APPROVAL, BONDS OF PORTAGE TOWNSHIP RURAL SCHOOL DISTRICT, SUMMIT COUNTY—\$100,000.00.

COLUMBUS, OHIO, September 23, 1929.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.