

financial condition of the hospital and be able to account for the funds intrusted to it; and the employment of such clerical assistants may be regarded as 'necessary for the proper conduct of the hospital,' as provided in Section 1353 G. C. * * *

The fiscal officer for a board of trustees of a district children's home is its accounting officer, whether he be called clerk, secretary or otherwise. The fiscal officer for the several district boards of health are the several auditors, who are designated to act as auditors for each class of such districts by the provisions of Section 1261-38, General Code, which reads in part as follows:

"The auditor of a county which constitutes all or a major portion of a general health district shall act as the auditor of the general health district. The auditor of a city which constitutes a city health district shall act as the auditor of a city health district. * * *"

4. With reference to the county children's home, it is provided by Sections 3081 and 3084, General Code, as follows:

Sec. 3081. "When the necessary site and buildings are provided by the county, the commissioners shall appoint a board of four trustees, as follows: One for one year, one for two years, one for three years, and one for four years, from the first Monday of March thereafter. Not more than two of such trustees shall be of the same political party. Annually thereafter on the first Monday of March, the county commissioners shall appoint one such trustee, who shall hold his office for the term of four years and until his successor is appointed and qualified."

Sec. 3084. "The board of trustees shall designate a suitable person to act as superintendent of the home, who shall also be clerk of such board, and who shall receive for his services such compensation as the board of trustees designates at the time of his appointment. He shall perform such duties, and give security for their faithful performance, as the trustees require."

I am, therefore, of the opinion that the superintendent of the county children's home is the fiscal officer for the board of trustees of such home.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1581.

APPROVAL, ARTICLES OF INCORPORATION OF THE MCKINLEY LIFE
INSURANCE COMPANY OF CLEVELAND, OHIO.

COLUMBUS, OHIO, January 16, 1928.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I am returning to you herewith the articles of incorporation of The McKinley Life Insurance Company of Cleveland, Ohio, with my approval endorsed thereon.

Respectfully,
EDWARD C. TURNER,
Attorney General.