

Opinion No. 21-2926

April 29, 1921

BY: HARRY S. BOWMAN, Attorney General

TO: Mr. A. G. Whittier, State Traveling Auditor, Santa Fe, New Mexico.

Authority to Arrange for Independent Audits of Public Records.

OPINION

{*48} In reply to your letter of the 26th instant asking for an opinion regarding the power of state and county officers, state institutions, cities, towns, villages and independent school districts etc., to employ persons to make audits of the books and accounts of such officers, agencies or municipalities, I would advise you that in view of the provisions of Senate Bill No. 168, Fifth State Legislature (1921), that in my opinion no independent audit is authorized.

It would appear that in making provision for audits by the State Traveling Auditor, the Legislature intended to prohibit audits of any other kind or nature or the incurring of an expense for such audits.