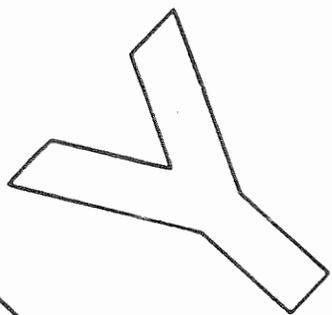


January 10, 1951
Op. No. 51-9

Mr. D. T. Benchoff
State Examiner
410 Capitol Annex
Phoenix, Arizona



Dear Mr. Benchoff:

We have your letter wherein you state that in the course of your examinations of the various school districts you have encountered claims presented and paid for auditing school district records. You direct our attention to Section 6-102 ACA 1939 which prescribes the duties of the State Examiner, and ask for an opinion on the following question:

"Would you kindly render an opinion as to whether or not the various school district boards have the power to contract for auditing of the districts' records, other than through the Office of the State Examiner."

We take it there is a question in your mind as to whether the direction to the State Examiner to make these audits excludes the right of the school district to employ an auditor to audit the district's records and to report and make recommendations to the board as to the fiscal affairs of the district.

A board of trustees of a school district is empowered to do the acts authorized by statute, either expressly or by necessary implication. Section 54-416 ACA 1939 as amended (supplement) prescribes the duties of the board of trustees. This section directs that the board shall manage and control the school property, etc., shall make reports to the county superintendent as to school affairs, examine into the management, conditions and needs of their district and present an annual budget for school needs. Subdivision 12 of said section

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provides:

"The board may employ *** professional personnel *** deemed necessary for the purpose of making surveys of and recommendations relating to the curricula, physical plant and other requirements of the district."

Other sections of the Code authorize the board to perform other acts in connection with the fiscal affairs of the district. An audit of the books and accounts of a school district and a survey of its fiscal affairs and recommendations in connection therewith might be of assistance to the board in managing the fiscal affairs of the district and if so, the board, under its statutory duty to manage and control the affairs and property of the district and said subdivision 12, could expend school funds for an audit of its books and accounts.

Therefore, we are of the opinion that under said subdivision 12, the board of trustees may legally expend district funds for an audit of the books and accounts of the district if the board deemed such audit necessary or beneficial to the board in managing and controlling its affairs. The authority to the board of trustees to have an audit made does not take away from the State Examiner the right to audit and examine the accounts of a district at any time the examiner desires to do so.

Yours, truly,

FRED O. WILSON
Attorney General

EARL ANDERSON
Assistant Attorney General

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