

Opinion No. 64-10
R-100
April 3, 1964

REQUESTED BY: ALBERT L. MEANS
Post Auditor

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OPINION BY: ROBERT W. PICKRELL
The Attorney General

ARIZONA ATTORNEY GENERAL

QUESTION: Does the Corporation Commission or any other state department, institution, board or commission have the legal right to spell out or restrict in any way, the conditions under which an audit or examination of the fiscal affairs of their agency be conducted by the office of the Post Auditor?

ANSWER: See body of opinion.

It should be made perfectly clear at the outset that the Post Auditor has the clear legal authority to audit the fiscal affairs of any state department, institution, board or commission of the state. This authority includes the Arizona Corporation Commission within its scope, as delineated in the Arizona Revised Statutes, Section 41-1324.

Our question deals with a different aspect, however. It deals with the rights of the departments being audited to "spell out, or restrict in any way" the audit procedure. Upon an examination of the statutes which created the Post Auditor (A.R.S. §41-1321 et seq.) we find that there are areas of authority remaining in the agencies, not to prohibit an audit by the Post Auditor, but to spell out certain reasonable conditions under which the audit will be conducted. The following examples are those which immediately come to mind.

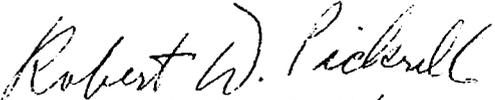
1. The department can require that the audit of its books and records take place within the confines of the department.
2. The department can require that the auditor audit the books and records upon the premises of the department and not remove the documents from the premises.

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3. The department can restrict the time of the audit to the regular working hours and working days of the department.

In conclusion, A.R.S. §41-1423 grants clear authority to the Post Auditor to conduct an audit or examination of the fiscal affairs of all state agencies.

This authority can be "restricted" in a procedural way, only as indicated heretofore, not to impede the audit, but to conform the audit to the reasonable business hours and controls of the state agency audited.


ROBERT W. PICKRELL
The Attorney General

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