

**AUDITS AND EXAMINATIONS**  
**Act 1 of 2003**

AN ACT to provide for the audit and examination of this state and state funds; to provide for the audit and examination of the books and accounts of all branches, departments, offices, boards, commissions, agencies, authorities, and institutions of this state; to prescribe powers and duties of certain state officers and employees; to provide for access to certain records; to provide for the subpoena of witnesses and production of documents and records; to prescribe penalties; and to provide for the administration of this act.

**History:** 2003, Act 1, Imd. Eff. Apr. 3, 2003.

*The People of the State of Michigan enact:*

**13.101 Auditor general; duties; powers; employment and compensation; influencing action of examiner as misdemeanor; definitions.**

Sec. 1. (1) The auditor general shall conduct audits and examinations of all branches, departments, offices, boards, commissions, agencies, authorities, and institutions of this state.

(2) In connection with the audits and examinations described in this act, the auditor general may examine, or cause to be examined, the books, accounts, documents, records, performance activities, and financial affairs of each branch, department, office, board, commission, agency, authority, and institution of this state.

(3) Upon demand of the auditor general, deputy auditor general, or any person appointed by the auditor general to make the audits and examinations provided in this act, the officers and employees of all branches, departments, offices, boards, commissions, agencies, authorities, and institutions of this state shall produce for examination all books, accounts, documents, and records of their respective branch, department, office, board, commission, agency, authority, and institution and truthfully answer all questions relating to their books, accounts, documents, and records of their respective activities and affairs.

(4) In connection with audits and examinations described in this act, the auditor general, deputy auditor general, or any person appointed to make audits and examinations may issue subpoenas, direct the service of the subpoena by any police officer, and compel the attendance and testimony of witnesses; may administer oaths and examine any person as may be necessary; and may compel the production of books, accounts, papers, documents, and records. The orders and subpoenas issued by the auditor general, deputy auditor general, or any person appointed with the duty of making the examinations provided in this subsection may be enforced upon application to any circuit court as provided by law.

(5) The auditor general may employ and compensate auditors, examiners, and assistants as he or she considers necessary. In addition, the auditors, examiners, and assistants shall be paid their necessary traveling expenses while engaging in the duties provided under this act. Compensation and expenses shall be paid out of the funds appropriated for that purpose. The auditor general and the deputy auditor general shall receive their actual traveling expenses incurred while engaging in the duties provided under this act, which shall be paid out of the funds appropriated for that purpose.

(6) Any person who gives or offers to any examiner, accountant, clerk, or other employee of the auditor general, any money, gift, emolument, or thing of value for the purpose of influencing the action of the examiner or other employee, in any matter relating to the examination of any public account authorized by this act, or for the purpose of preventing or delaying the examination of any public account, or for the purpose of influencing the action of the examiner or other employee, in framing, changing, withholding, or delaying any report of any examination of any public account, is guilty of a misdemeanor, punishable by a fine of not more than \$1,000.00 nor less than \$200.00, or imprisonment for not more than 6 months and not less than 30 days, or both.

(7) Any person appointed by the auditor general to make the examinations provided for under this act, or any officer, clerk, or other employee of the auditor general, who receives or solicits any money, gift, emolument, or anything of value for the purpose of being influenced in the matter of the examination of any public account authorized by this act, or for the purpose of being influenced to prevent or delay the examination of any public account, is guilty of a misdemeanor, punishable by a fine of not more than \$1,000.00 and not less than \$200.00, or imprisonment for not more than 6 months and not less than 30 days, or both.

(8) As used in this act:

(a) "Audit" means a post audit of financial transactions and accounts or performance audit as described in section 53 of article IV of the state constitution of 1963.

(b) "Auditor general" means the individual appointed auditor general under section 53 of article IV of the state constitution of 1963.

(c) "Examination" means an inquiry, compilation, or review within the scope of the auditor general's authority under section 53 of article IV of the state constitution of 1963.

**History:** 2003, Act 1, Imd. Eff. Apr. 3, 2003.

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