

**EXAMINATION OF TOWNSHIP OR SCHOOL DISTRICT RECORDS**  
**Act 52 of 1929**

AN ACT to authorize the attorney general to institute an investigation, examination and/or audit of the books, records and accounts of any township or school district or any public officer thereof, and to provide penalties for the violation of this act.

**History:** 1929, Act 52, Eff. Aug. 28, 1929.

*The People of the State of Michigan enact:*

**14.141 Investigation of books of township or school district or public officer thereof; procedure; duty of auditor general.**

Sec. 1. Whenever in the opinion of the attorney general it shall appear that public interest requires an investigation, examination and/or audit of the books, records and accounts of any township or school district or any public officer thereof he may institute the same as provided herein. Such investigation, examination and/or audit shall not be ordered unless the same shall be requested in writing signed by at least 25 per cent of the registered electors of the township or school district setting forth specifically and in detail the reason therefor. Upon receipt of such request the attorney general may proceed and for that purpose may request the assistance of the auditor general or any of his clerks or assistants in the accounting division and may also call upon the prosecuting attorney of the county wherein such investigation, examination and/or audit is sought to be made for such help as he may deem necessary. It shall be the duty of the auditor general, his clerks or assistants and the prosecuting attorney to comply with such request. Fifty per centum of the expenses of the auditor general's department with respect to such investigation, examination, and/or audit shall be a charge against the township or school district, and shall be paid from the general fund of the school district or the contingent fund of the township.

**History:** 1929, Act 52, Eff. Aug. 28, 1929;—CL 1929, 195;—Am. 1939, Act 20, Imd. Eff. Mar. 23, 1939;—CL 1948, 14.141.

**14.142 Investigation of books; production of records; witnesses; orders and subpoenas.**

Sec. 2. Upon demand of the attorney general, the auditor general or any person designated by him for the purpose of this act or of the prosecuting attorney as provided in section 1, it shall be the duty of any and all officers of the township or school district wherein such investigation, examination and/or audit is sought to be made to produce, for inspection and examination, the books of account and papers of their respective offices, and to truthfully answer all questions relating thereto. In connection with such examination, the attorney general, auditor general, or any person designated by him to make such investigation, examination and/or audit, or the prosecuting attorney, may issue subpoenas, direct the service thereof by any police officer, and compel the attendance and testimony of witnesses, may administer oaths and examine such persons as may be necessary, and may compel the production of books and papers. The orders and subpoenas issued by any person charged with the duty of making the investigation, examination and/or audit herein provided, in pursuance of the authority in them vested by provision of this section, may be enforced upon their application to any circuit court by proceedings in contempt therein, as provided by law.

**History:** 1929, Act 52, Eff. Aug. 28, 1929;—CL 1929, 196;—CL 1948, 14.142.

**14.143 Investigation of books; filing of report; criminal and civil proceedings; cause for removal of attorney general.**

Sec. 3. A report shall be made in triplicate of the examination made in accordance with the provisions of this act. The report shall be signed and verified by the person making the investigation, examination and/or audit. One copy thereof shall be filed with the auditor general, 1 copy with the attorney general, and 1 copy with the county clerk of the county in which the investigation, examination and/or audit is made. If any such investigation, examination and/or audit discloses malfeasance, misfeasance, nonfeasance or gross neglect of duty on the part of any officer or officers of the political unit being examined, for which a criminal penalty is provided by law, the attorney general or upon his direction the prosecuting attorney of the county wherein such examination is had shall, within 60 days after receipt of such report, institute criminal proceedings against such officer or officers. It shall also be the duty of the attorney general or the prosecuting attorney, as the case may be, to institute civil action in any court of competent jurisdiction for the recovery of any public moneys disclosed by any such investigation, examination and/or audit to have been illegally expended, or collected and not accounted for; also for the recovery of any public money or property disclosed to have been converted and misappropriated. Refusal or neglect to comply with the requirements of this section on the part of the attorney general or on the part of the prosecuting attorney shall be sufficient cause for his removal from

office by the governor.

**History:** 1929, Act 52, Eff. Aug. 28, 1929;—CL 1929, 197;—CL 1948, 14.143.

**14.144 Giving or offering to examiner or other employee money, gift, emolument, or thing of value; purposes; misdemeanor; penalty.**

Sec. 4. Any person who shall give or offer 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 such 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 shall be deemed 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.

**History:** 1929, Act 52, Eff. Aug. 28, 1929;—CL 1929, 198;—CL 1948, 14.144;—Am. 1985, Act 57, Imd. Eff. June 14, 1985.

**14.145 Receiving or soliciting money, gift, emolument, or anything of value; purposes; misdemeanor; penalty.**

Sec. 5. Any person appointed by the auditor general to make the examination provided for under this act, or any officer, clerk, or other employee of the auditor general, who shall receive or solicit 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, shall be deemed 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.

**History:** 1929, Act 52, Eff. Aug. 28, 1929;—CL 1929, 199;—CL 1948, 14.145;—Am. 1985, Act 57, Imd. Eff. June 14, 1985.

**CAUTION**  
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