



STATE OF WYOMING

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June 15, 1992

Cece March, Administrative Secretary
Laramie County Conservation District
2505 E. Fox Farm Rd.
Cheyenne, WY 82007

Dear Ms. March:

You have asked us to interpret W.S. 11-16-106 in light of a decision by the Department of Audit that it can no longer audit your agency.

W.S. 11-16-106 provides that, "Each [conservation] district is subject to an annual audit of its accounts by the state examiner." It is our view that this statute authorizes the state examiner to inspect your books, but that the statute does not mandate an annual audit by the examiner's office.

This view is further reenforced by the fact that as a result of state government reorganization there is not longer a State Examiner. All of the functions formerly performed by the State Examiner are now done by the Director of the Department of Audit or the State Banking Commissioner. See, W.S. 9-1-504, et seq.

I hope that this answers your concerns.

Sincerely,

Ron Arnold
Senior Assistant
Attorney General