

Opinion No. 31-303

November 2, 1931

BY: E. K. Neumann, Attorney General

TO: Hon. Arsenio Velarde, State Auditor, Santa Fe, New Mexico.

{*116} We have your letter of even date, inquiring as to whether or not you should honor voucher drawn against the Comptroller's Public Auditing Fund, payable to Rodney B. Horton in the sum of \$ 1,208.79, which covers part payment of a contract for the auditing of the Las Vegas Land Grant.

You call our attention to that portion of Section 134-507 of the 1929 Compilation which reads as follows:

"In the event that the audit shall relate to funds wherein the State of New Mexico has no financial interest, then the entire costs of such audit shall be borne by the political subdivision or other body causing the same to be made."

If we understand the facts correctly, this particular "political subdivision or other body" did not cause the audit to be made. It was ordered made both by the Governor and by the State Comptroller, and, for this reason, we do not believe this section applies to the case cited by you.

It is the opinion of this office that this voucher should be honored by you and payment made from the Comptroller's Auditing Fund.

By Frank H. Patton,

Asst. Attorney General