

Relationship of State Board of Accounts to City Government

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The relationship of our department to the cities is the same as on every other level of government in the state. Our primary function is to make a post audit covering all of the financial transactions of the various governmental units in the state, which number some 5,500.

We perform many other services which we consider vital and among them, one in which you will be primarily interested. It is the publication of a bulletin for towns and cities which was mailed for the first time in April 1953. Its value is attested to by the demand from attorneys, mayors and department heads throughout the state. Unquestionably these periodicals make a material deduction in the correspondence load, since general information is dispensed to all offices on an equal basis. The present distribution of this new bulletin exceeds 600 copies quarterly. The Clerk-Treasurers and Controllers have been instructed to preserve these in notebook form and an index has been supplied in each instance. I am sure that they would be made accessible to you locally upon request.

It is for the benefit of members of new administrations that I would like to point out that you are limited in the exercise of your duties to the statutory grants of the Legislature. Many times this department has been criticized as being too technical, when we have only been relaying to you what the Legislature has said that you are authorized to do. Private business and individuals are able to do all of those things that they are not prohibited by law from doing, but you are limited in your performance to what you are authorized by statute to do. There have been many court cases supporting this statement.

We have selected five items for discussion which we feel will be of particular interest to you in connection with your duties and responsibilities as city engineers and street commissioners. These will be discussed in detail by Mr. Scott, one of our Supervisors, who will follow me. For your information I will enumerate these items in the order in which they will be discussed.

1. Public Purchase Law, Chapter 99 of the Acts of 1945 as amended.
2. Public Works Law, Chapter 306 of the Acts of 1947 as amended.

At this point I would like to digress from the outline and point out that in my opinion the most important consideration in making either of these laws operate effectively is to see that clear specifications are provided that will leave no question in the minds of the awarding authority and the bidders as to what is expected.

3. The authorized uses of parking meter funds.
4. Burns 36-2819. Use and budgeting of motor vehicle highway funds allocated to the cities.
5. Burns 64-1331. Preparation of annual budget estimates and securing of additional appropriations.

This department is always at your service and willing to provide any temporary supervisory assistance at any time that will aid you in connection with your work.