

TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 10
STATE CONTROLLER

67-1001. DUTIES OF CONTROLLER. It is the duty of the state controller:

(1) To superintend the fiscal concerns of the state, with its accounting, informational, payroll, and related data processing services.

(2) To deliver to the governor and the legislative services office on or before the first day of January, a financial statement, which complies with generally accepted accounting principles, of the funds of the state, its revenues, and of the public expenditures during the preceding fiscal year.

(3) When requested, to give information in writing to either house of the legislature relating to the fiscal affairs of the state or the duties of his office.

(4) To suggest plans and provide internal control standards for the improvement and management of the public revenues, assets, expenditures and liabilities.

(5) To keep and state all accounts in which the state is interested.

(6) To keep an account of all warrants drawn upon the treasurer, and a separate account under the head of each specified appropriation, showing at all times the unexpended balance of such appropriation.

(7) To keep an account between the state and the treasurer, and therein charge the treasurer with the balance in the treasury when he came into office, and with all moneys received by him, and credit him with all warrants drawn on and paid by him.

(8) To keep a register of warrants, showing the fund or funds upon which they are drawn, the number, in whose favor, the appropriation applicable to the payment thereof, and when the liability accrued.

(9) To examine and settle the accounts of all persons indebted to the state.

(10) In his discretion to require any person presenting an account for settlement to be sworn before him, and to answer, orally or in writing, as to any facts relating to it.

(11) To require all persons who have received any moneys belonging to the state and have not accounted therefor to settle their accounts.

(12) To account for the collection of all moneys due the state, not the responsibility of any other agency and institute suits in its name for all official delinquencies in relation to assessment, collection and payment of the revenue, and against persons who by any means have become possessed of public money or property and fail to pay over or deliver the same, and against all debtors of the state, of which suits the courts of Ada County have jurisdiction, without regard to the residence of the defendants.

(13) To draw warrants on the treasurer for the payment of moneys directed by law to be paid out of the treasury; but no warrant must be drawn unless authorized by law.

(14) To furnish the state treasurer with a daily total dollar amount, by fund, and/or account when requested by the state treasurer, of warrants drawn upon the treasury.

(15) To authenticate with his signature, his electronic signature, or his facsimile signature all warrants drawn by him, and all copies of official documents issued from his office.

(16) To charge the state treasurer with money and evidences of indebtedness received from and credit him for money drawn by the state board of land commissioners in the moneys or accounts over which said board has control.

(17) To act ex officio as member of the board of canvassers and state board of land commissioners, secretary of the state board of examiners, and participant in other organizations in the performance of such duties as prescribed by law for such officer.

(18) To create and establish such divisions and other administrative units within the office as necessary.

[67-1001, added (See 1865, p. 190, sec. 3, 4) R.S., sec. 205; 1899, p. 254; 1903, p. 149 (R.C., sec. 279-281); 1905, p. 386 (R.C., sec. 170-188); first 17 subds. compiled and reen. R.C., sec. 102; reen. C.L., sec. 102. Eighteenth subd. based upon 1909, p. 360, especially sec. 3; compiled and reen. C.L., sec. 102, subd. 18. Nineteenth subd., 1913, ch. 15, sec. 1, p. 55; reen. C.L., sec. 102, subd. 19. Twentieth subd., 1913, ch. 111, sec. 1, p. 431; reen. C.L., sec. 102, subd. 20 repealed by 1919, ch. 8, p. 43; C.S., sec. 141; am. 1929, ch. 239, sec. 1, p. 463; I.C.A., sec. 65-901; am. 1976, ch. 42, sec. 7, p. 95; am. 1977, ch. 223, sec. 1, p. 667; am. 1978, ch. 68, sec. 1, p. 137; am. 1980, ch. 84, sec. 1, p. 184; am. 1994, ch. 181, sec. 7, p. 581; am. 2003; ch. 4, sec. 1, p. 7]

67-1001A. DEFINITIONS. As used in this chapter and other applicable sections of Idaho Code, each of the terms defined in this section shall have the meaning herein given unless a different meaning is clearly required by the context.

(1) "Certification" means a written or electronic assertion that a statement or report is true or as represented.

(2) "Defaulter" means one who misappropriates public funds held by him in any official or fiduciary capacity; or fails to provide an accounting as specified by the state controller for such funds.

(3) "Examine" means open to inspection; to review or evaluate the books, papers, accounts, bills, vouchers, other documents of state funds and property, or accounts or financial records of all state agencies and entities receiving state funds in accordance with generally accepted accounting practices.

(4) "Financial statement" means a quantitative report summarizing the financial position of an entity as of a particular date and the operating results of that entity for a particular period.

(5) "Internal control" means a coordinated system of methods and measures designed to safeguard assets, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

(6) "Offset" means to withhold payment, in full or part, from a recipient of state money whenever that recipient has an outstanding debt to the state.

(7) "Post-audit" means an independent audit of the financial statements of the state of Idaho for purposes of rendering an opinion of such statements in conformity with generally accepted accounting principles.

(8) "Voucher" means a receipt, acquittance or release in writing or electronic transmission that may serve as evidence of payment or discharge of debt; a document that serves to recognize a liability and authorize the disbursement of cash.

(9) "Warrant" means a negotiable instrument payable by the state treasury when funds become available for the stated purpose; a warrant may include, but is not necessarily limited to, a payment mechanism such as direct deposit, electronic fund transfer, paper warrant or other financial instrument.

[67-1001A, added 2003, ch. 4, sec. 2, p. 9.]

67-1002. PRESCRIBING FORMS OR REQUIREMENTS -- PENALTY FOR DERELICTION. It is the duty of the state controller to prescribe the form or style of receipts which must be given by all officers, or their deputies, who are authorized by law to collect fees, license moneys, fines and forfeitures, or to impose penalties, and to prescribe the forms or requirements of reports which must be made by all such officers, or their deputies, to the state treasurer and the state controller whenever public money is deposited by them; the object of this provision being to afford the state controller the means of ascertaining whether or not there has been a proper accounting for all moneys collected on behalf of the state.

Forms or requirements of prescribed receipts and reports shall be provided and paid for by the department in which they are to be used.

For failure to perform the duty imposed upon him by this section, the state controller shall forfeit the sum of one thousand dollars (\$1,000) to be collected on his official bond.

[(67-1002) Based upon 1913, ch. 42, sec. 6-8, p. 146; compiled and reen. C.L., sec. 104a; C.S., sec. 144; I.C.A., sec. 65-904; I.C., sec. 67-1004; am. 1976, ch. 42, sec. 8, p. 90; am and redesign. 1994, ch. 181, sec. 8, p. 575.]

67-1003. APPROPRIATION NECESSARY TO AUTHORIZE WARRANT. In all cases of specific appropriations, salaries, pay and expenses, ascertained and allowed by law, found due to individuals from the state, when examined, the state controller must draw warrants upon the treasury for the amount; but in cases of unliquidated accounts and claims, the adjustment and payment of which are not provided for by law, no warrants must be drawn by the state controller, or paid by the treasurer, until appropriation is made by law for that purpose, nor must the whole amount drawn for and paid for any purpose or under any one (1) appropriation ever exceed the amount appropriated, or the cash balance in the account charged, whichever is less. For the purposes of this section, the cash balance in the benefit account established in section [72-1346](#), Idaho Code, shall be deemed to be the cash balance in the account of this state in the unemployment trust fund established and maintained pursuant to section 904 of the social security act, as amended.

[(67-1003) 1865, ch. 190, sec. 10; R.S., sec. 214; am. R.C., sec. 111; reen. C.L., sec. 111; C.S., sec. 151; I.C.A., sec. 65-910; I.C., sec. 67-1011; am. 1976, ch. 42, sec. 12, p. 90; am. 1985, ch. 156, sec. 1, p. 415; am. and redesign. 1994, ch. 181, sec. 9, p. 582; am. 1998, ch. 1, sec. 104, p. 97.]

67-1004. CERTIFIED COPIES OF DOCUMENTS AS EVIDENCE. The state controller must, in addition to his original handwritten signature, keep and use a facsimile signature or electronic signature for the authentication of all papers, writings, and documents required by law to be certified by him,

and copies so authenticated and certified, of all papers and documents lawfully deposited in his office, must be received in evidence as the original.

[(67-1004) 1865, p. 190, sec. 17; R.S., sec. 220; am. R.C., sec. 114; reen. C.L., sec. 114; C.S., sec. 154; I.C.A., sec. 65-913; I.C., sec. 67-1014; am. and redesisg. 1994, ch. 181, sec. 10, p. 583; am. 2003, ch. 32, sec. 36, p. 140.]

67-1005. OFFICIAL BOND. The state controller must be bonded to the state of Idaho in the time, form and manner prescribed by [chapter 8, title 59](#), Idaho Code.

[(67-1005) R.S., sec. 222; am. R.C., sec. 115; reen. C.L., sec. 115; C.S., sec. 155; I.C.A. sec. 65-914; I.C., sec. 67-1015; am. 1971, ch. 136, sec. 40, p. 522; am. and redeisg. 1994, ch. 181, sec. 11, p. 583.]

67-1006. APPOINTMENT OF DEPUTY. The state controller may appoint such deputies, assistants and employees, and fix the compensation thereof, within the limits of appropriation made therefor, as is necessary.

[(67-1006) Based upon R.S., sec. 218; compiled and reen. R.C., sec. 116; reen. C.L., sec. 116; C.S., sec. 156; I.C.A. sec. 65-915; I.C., sec. 67-1016; am. 1976, ch. 42, sec. 13, p. 98; am. and redesisg. 1994, ch. 181, sec. 12, p. 583.]

67-1007. STATE OFFICERS AND CUSTODIANS OF STATE FUNDS -- EXAMINATION. The state controller may examine any of the books, papers, accounts, bills, vouchers or other documents of property of any or all of the state officers, and custodians of state funds. He may examine, under oath, state officers and the custodians of state funds aforesaid.

[(67-1007) 1905, p. 386, sec. 10; am. R.C., sec. 179; reen. C.L. 12:10; C.S., sec. 294; am. 1923, ch. 164, sec. 9, p. 242; I.C.A., sec. 65-2611; I.C. sec. 67-2713; I.C., sec. 67-1030, as changed and amended by 1974, ch. 24, sec. 7, p. 748; am. and redesisg. 1994, ch. 181, sec. 13, p. 583.]

67-1008. STATE CONTROLLER TO REPORT DELINQUENT COLLECTORS. The state controller must report to the legislature, when requested in writing by the presiding officer of either house, a list of all the collectors of revenue, and other holders of public money, whose accounts remain unsettled for six (6) months after they ought to have been settled according to law, and the reasons therefor.

[(67-1008) 1865, p. 190, sec. 13; R.S., sec. 217; am. R.C., sec. 112; reen. C.L., sec. 112; C.S., sec. 152; I.C.A., sec. 65-911; I.C., sec. 67-1012; am. and redesisg. 1994, ch. 181, sec. 14, p. 583.]

67-1021. AUTHORITY TO INSTALL ACCOUNTING AND REPORTING SYSTEM FOR STATE. (1) The provisions of this section reserve to the state controller, in order to carry out the provisions and requirements of this section, the authority to establish funds in addition to those required by law or constitutional provisions.

(2) The state controller shall have power to prescribe and install, to modify from time to time, and to enforce, an accurate and modern system of accounting and financial reporting for the state of Idaho, to cover and include all its financial transactions and all funds, accounts, and property owned by or held in trust or custody of the state, and to that end may take all proceedings and make all investigations necessary to procure the information for said purposes, and may also require the keeping of such books, records and accounts and the making of such reports as he may from time to time prescribe, in and by the office of the state controller, and all other state offices, departments, boards and institutions.

(3) For the purpose of maintaining a uniform statewide accounting and reporting system, the state controller shall define and classify the various funds, accounts, grants and other financial structures. This system shall normally reflect generally accepted governmental accounting principles developed by the governmental accounting standards board or its successor.

[(67-1021) I.C. 67-1018, as added by 1941, ch. 27, sec. 1, p. 51; am. 1976, ch. 42, sec. 14, p. 99; am. 1991, ch. 51, sec. 2, p. 94; am. and redesisg. 1994, ch. 181, sec. 15, p. 584.]

67-1021A. BUSINESS INFORMATION INFRASTRUCTURE PROJECT. (1) Notwithstanding any laws to the contrary, the state controller shall engage in a project to modernize and replace the state's aging business information infrastructure, including its financial, payroll, human capital management, budget and procurement systems. The purpose of the project shall be to modernize the state's business information infrastructure and to consolidate duplicative business systems into a centralized enterprise resource planning system in order to achieve standardized business practices and greater transparency in the state's data.

(2) The cost of modernizing the state's business information infrastructure shall be equitably distributed among and between all state and public entities that use the services and functions outlined in subsection (1) of this section. On or before June 30 of each year from the effective date of this act until and including June 30, 2022, all moneys deposited to the indirect cost recovery fund resulting from the assessment of the amounts allocated in the annual statewide indirect cost allocation plan pursuant to section [67-3531](#), Idaho Code, shall be transferred to the business information infrastructure fund established in section [67-1021C](#), Idaho Code. Transfers under this section shall occur as requested by the state controller and no later than June 30 of each year.

[67-1021A, added 2018, ch. 45, sec. 1, p. 110.]

67-1021B. BUSINESS INFORMATION INFRASTRUCTURE GOVERNANCE. (1) A leadership council for the business information infrastructure program consisting of the governor, the state controller, the speaker of the house of representatives or his designee and the president pro tempore of the senate or his designee is hereby created. It shall be the duty of the leadership council to garner statewide cooperation in standardizing business practices and gaining efficiencies wherever possible in order to eliminate duplicative business systems. The leadership council shall serve as the final authority in resolving any issues that may significantly alter the intended outcomes or completion timeline of the business information infrastructure

project. The state controller alone shall be responsible for presenting any such issues to the leadership council.

(2) The state controller shall have the authority to create working committees and advisory boards as needed to achieve the goals of the business information infrastructure project.

[67-1021B, added 2018, ch. 45, sec. 2, p. 110.]

67-1021C. BUSINESS INFORMATION INFRASTRUCTURE FUND. There is hereby created in the state treasury a fund to be known as the business information infrastructure fund, which shall consist of all moneys credited or transferred in accordance with section [67-1021A](#), Idaho Code, and any other funds appropriated or transferred in accordance with law. The fund is hereby continuously appropriated to the state controller for the purposes of procurement and implementation of a statewide enterprise resource planning system including, but not necessarily limited to, financial, payroll, budget, human capital management and procurement systems. All interest earned on the investment of idle moneys in the fund shall be returned to the fund. All moneys in the fund shall be used for the procurement and implementation of the system as set forth in this section. Any unexpended moneys remaining after June 30, 2023, shall revert to the general fund.

[67-1021C, added 2018, ch. 45, sec. 3, p. 111.]

67-1022. WARRANTS, HOW DRAWN -- LOST WARRANTS. (1) All warrants must be drawn in the order prescribed by the state controller.

(2) In case of the loss or destruction of any warrant heretofore issued or that may be issued by the state controller, and, after notice by the involved agency to the state controller to stop payment on the lost or destroyed warrant the state controller is hereby authorized to issue his replacement warrant to take the place of the warrant so lost or destroyed, upon satisfactory certification of the loss of the said warrant. In the issuance of any such replacement warrant, the state controller may require an indemnity bond, conditioned upon the payment to the state of Idaho of any loss or damage or obligation by reason of the said lost warrant becoming a claim against the state; and, it shall be the duty of the state controller to notify the state treasurer of the issuance of the said replacement warrant.

[(67-1022) 67-1005, R.S., sec. 208; 1907, p. 348, sec. 1; compiled and reen. R.C. sec. 105; am. R.C., sec. 106; reen. C.L., sec. 105, 106; C.S., sec. 145, 146; I.C.A., sec. 65-905, 65-906; am. 1976, ch. 42, sec. 9, 10, p. 97; am. and redesig. 1994, ch. 181, sec. 16, p. 584; am. 2017, ch. 282, sec. 1, p. 743.]

67-1023. CLAIMS AGAINST THE STATE. All persons having claims against the state must exhibit the same, with the evidence in support thereof, to the state controller, to be examined, settled and allowed by the board of examiners, within two (2) years after such claims shall accrue, and not afterward. In all suits brought in behalf of the state, no debt or claim must be allowed against the state as a set-off but such as have been exhibited to the state controller, and allowed or disallowed by the board of examiners except only in cases where it is proved to the satisfaction of the court that the defendant, at the time of the trial, is in possession of vouchers which he could not produce to the state controller, or that he was prevented from exhibit-

ing the claim to the state controller by absence from the state, sickness, or unavoidable accident. No claim which is not provided for by law shall be examined or set off.

[(67-1023) 1865, p. 190, sec. 7; R.S., sec. 211; compiled and reen. R.C., sec. 109; reen. C.L., sec. 109; C.S., sec. 149; I.C.A., sec. 65-908; I.C., sec. 67-1008; am. and redesisg. 1994, ch. 181, sec. 17, p. 584.]

67-1024. REGULATING CLAIMS REQUIRING PAYMENT IN ADVANCE. When an expenditure authorized to be made by any state department, body or officer is of such a nature as to require payment in advance of performance or delivery, then the right of the officer to obtain such service or property on behalf of or in the service of the state shall constitute a claim against the state to be presented and allowed as are other claims. The board of examiners may, in its discretion, prescribe policies and procedures with respect to the filing and allowance of such claims and the subsequent accounting therefor. Any money obtained upon such claim and not expended on behalf of or in the service of the state shall be repaid by the claimant to the state.

[(67-1024) I.C. 67-1009, as added by 1939, ch. 197, sec. 1, p. 374; am. and redesisg. 1994, ch. 181, sec. 18, p. 585; am. 2003, ch. 32, sec. 37, p. 141.]

67-1025. ACCOUNT OF ENDOWMENT FUNDS, HOW KEPT. The state controller must keep a separate account of each of the endowment funds, and of the interest and income thereof, together with such moneys as may be raised by special tax or otherwise for each purpose.

[(67-1025) R.S., sec. 207; am. R.C., sec. 104; reen. C.L., sec. 104; C.S., sec. 143; I.C.A., sec. 65-903; I.C., sec. 67-1003; am. and redesisg. 1994, ch. 181, sec. 19, p. 585.]

67-1026. OFFSETTING OBLIGATIONS AND MAKING NECESSARY ENTRIES. The state controller shall have power, with the consent of the state board of examiners, whenever he shall determine that any creditor of the state of Idaho or any of its departments, agencies or institutions is indebted to the state of Idaho or any of its departments, agencies or institutions to offset such obligations, and make all necessary transfers and entries in the books of the state in accordance with sound accounting practice to accomplish such offset.

[(67-1026) I.C. 67-1021, as added by 1943, ch. 48, sec. 1, p. 94; am. and redesisg. 1994, ch. 181, sec. 20, p. 585.]

67-1027. AUTHORITY TO RECOGNIZE ASSIGNMENTS OF OBLIGATIONS OWING BY STATE. The authority of the state controller to recognize assignments of obligations owing by the state of Idaho is limited to those assignments as may be specially approved by the state board of examiners.

[(67-1027) I.C. 67-1022, as added by 1943, ch. 48, sec. 2, p. 95; am. and redesisg. 1994, ch. 181, sec. 21, p. 585.]

67-1031. FUNDS CREATED BY REGENTS OF UNIVERSITY OF IDAHO AND STATE BOARD OF EDUCATION -- STATE CONTROLLER TO KEEP RECORDS. The state controller

is hereby empowered and directed to keep such records as may be necessary and expedient of any and all general or special funds that the regents of the University of Idaho and the state board of education may create for the state's universities and colleges and to file and keep as part of the records of his office any orders, vouchers, books, or other documents which may be delivered to him by the regents or the state board of education or their agent.

[(67-1031) 1927, ch. 80, sec. 1, p. 98; I.C.A., sec. 65-916; I.C., sec. 67-1017; am. and redesisg. 1994, ch. 181, sec. 22, p. 586.]

67-1041. VOUCHERS AND ACCOUNTS PRESERVED. Evidence of all accounts, vouchers, and/or documents settled, or to be settled, by the state controller or board of examiners must be preserved for not less than two (2) years. After the legislative council has indicated no further need, such records may be disposed of unless a specific written request for further retention has been made to the state controller.

[(67-1041) 1865, p. 190, sec. 9; R.S., sec. 213; compiled and reen. R.C., sec. 110; reen. C.L. sec. 110; C.S., sec. 150; I.C.A., sec. 65-909; I.C., sec. 67-1010; am. 1976, ch. 42, sec. 11, p. 98; am. 1980, ch. 345, sec. 1, p. 880; am. 1993, ch. 327, sec. 29, p. 1220; am. and redesisg. 1994, ch. 181, sec. 23, p. 586; am. 2003, ch. 32, sec. 38, p. 141.]

67-1042. INSPECTION OF CONTROLLER'S BOOKS BY LEGISLATURE. All the books, papers, letters, and transactions pertaining to the office of the state controller are open to the inspection of a committee of the legislature, or either branch thereof, who shall examine all the state controller's accounts.

[(67-1042) 1865, p. 190, sec. 15; R.S., sec. 219; am. R.C. sec. 113; reen. C.L., sec. 113; C.S., sec. 153; I.C.A., sec. 65-912; I.C., sec. 67-1013; am. and redesisg. 1994, ch. 181, sec. 24, p. 586.]

67-1051. PROCEEDINGS AGAINST DEFAULTERS. Whenever any person has received moneys, or has money or other personal property which belongs to the state, or has been intrusted with the collection, management, or disbursement of any moneys, bonds, or interest accruing therefrom, belonging to, or held in trust by, the state, and fails to render an account thereof to, and make settlement with, the state controller within the time prescribed by law, or, when no particular time is specified, fails to render such account and make settlement, or who fails to pay into the state treasury any moneys belonging to the state, upon being required so to do by the state controller, within twenty (20) days after such requisition, the state controller must state an account with such person, charging twenty-five per cent (25%) damages, and interest at the rate of ten per cent (10%) per annum from the time of failure; a copy of which account in any suit therein is prima facie evidence of the things therein stated. But in case the state controller cannot, for want of information, state an account, he may, in any action brought by him, aver that fact, and allege generally the amount of money or other property which is due to or which belongs to the state.

[(67-1051) R.S., sec. 209; am. R.C. sec. 107; reen. C.L., sec. 107; C.S., sec. 147; I.C.A., sec. 65-907; I.C., sec. 67-1007; am. and redesig. 1994, ch. 181, sec. 25, p. 586.]

67-1052. REFUSAL TO MAKE RETURNS AND EXHIBITS -- PENALTY. Each and every person required herein to make returns and exhibits to the state controller, who shall refuse or neglect to make such returns or exhibits, or who shall refuse to give such information required by the state controller, shall be guilty of a felony, and shall be punished by a fine not exceeding five thousand dollars (\$5,000), or imprisonment in the penitentiary not more than five (5) years or both.

[(67-1052) 1905, p. 388, sec. 11; R.C., sec. 180; reen. C.L. 12:11; C.S., sec. 295; am. 1923, ch. 164, sec. 10, p. 246; I.C.A., sec. 65-2612; I.C., sec. 67-2714; I.C., sec. 67-1031 as changed and amended by 1974, ch. 24, sec. 8, p. 748; am. and redesig. 1994, ch. 181, sec. 26, p. 587.]

67-1053. OBSTRUCTING OR MISLEADING STATE CONTROLLER -- PENALTY. Any person who shall wilfully obstruct or mislead the state controller in the execution of his duties as by this chapter prescribed, shall be guilty of a felony, and upon conviction thereof, shall be punished by a fine of not more than five thousand dollars (\$5,000), or imprisonment in the penitentiary not more than five (5) years, or both.

[(67-1053) 1905, p. 388, sec. 13; reen. R.C., sec. 182; reen. C.L. 12:13; C.S., sec. 297; am. 1923, ch. 164, sec. 11, p. 247; I.C.A., sec. 65-2614; I.C., sec. 67-2716; I.C., sec. 67-1032 as changed and amended by 1974, ch. 24, sec. 9, p. 748; am. and redesig. 1994, ch. 181, sec. 27, p. 587.]

67-1054. STATE TREASURER A DEFAULTER -- REPORT TO GOVERNOR -- REMOVAL FROM OFFICE. If, at any time, upon an examination being made by the state controller of the books and accounts of the state treasurer, and the funds under his control, it shall be found that the state treasurer is a defaulter, it shall be the duty of the state controller to at once report such fact to the governor who shall have authority upon receiving such report to at once suspend the treasurer, and to appoint a treasurer temporarily, and to continue such suspension until such defalcation shall have been made good: provided, however, that in case it shall appear to the satisfaction of the governor that such defalcation cannot be made good by the state treasurer, he shall have authority to declare said office vacant, and fill the same by appointment as in case of other vacancies.

[(67-1054) 1905, p. 389, sec. 18; reen. R.C., sec. 187; am. C.L. 12:18; C.S., sec. 302; am. 1923, ch. 164, sec. 15, p. 248; I.C.A., sec. 65-2619; I.C., sec. 67-2721; I.C., sec. 67-1034 as changed and amended by 1974, ch. 24, sec. 13, p. 749; am. and redesig. 1994, ch. 181, sec. 28, p. 587.]

67-1055. COUNTY TREASURER A DEFAULTER -- REPORT TO COUNTY COMMISSIONERS -- REMOVAL FROM OFFICE. If, at any time, the state controller, upon an examination of the books and accounts of any treasurer of any county, and the funds under the control, or in the custody of, such treasurer, as authorized by law, shall find that any such treasurer is a defaulter, he shall at once report such defalcation or inability of such treasurer to the board of county commissioners of the county interested, which board of county commission-

ers shall, upon receiving such notice, have authority to suspend such treasurer, and to appoint a treasurer temporarily, and to continue such suspension until such defalcation shall have been made good: provided, however, that such board of county commissioners shall have power, in case it shall appear to their satisfaction that such defalcation cannot be made good, to declare said office vacant, and to fill the same by appointment as required by law in case of vacancies arising in any such office.

[(67-1055) 1905, p. 389, sec. 19; reen. R.C., sec. 188; reen. C.L. 12:19; C.S., sec. 303; I.C.A., sec. 65-2620; I.C., sec. 67-2722; I.C., sec. 67-1035 as changed and amended by 1974, ch. 24, sec. 14, p. 750; am. and redesisg. 1994, ch. 181, sec. 29, p. 588.]

67-1056. REPORT OF EXAMINATION TO GOVERNOR -- ACTION AGAINST DELINQUENT OFFICIAL. The state controller shall report to the governor the result of his examination, as well as any failure of duty of any public official, as often as he thinks it may be required by public interest. The governor may cause the result of any examination, made by the state controller, to be made public, or, at his discretion, may take such action for the public security as the exigency may demand. He may, if he deems the public interest to require it, suspend any officer from further performance of duty, until the examination be had, or such security be obtained as may be demanded for the prompt protection of public funds.

[(67-1056) 1905, p. 387, sec. 8; reen. R.C., sec. 177; reen. C.L. 12:8; C.S., sec. 292; am. 1923, ch. 164, sec. 7, p. 246; I.C.A., sec. 65-2609; I.C., sec. 67-2711; I.C., sec. 67-1028 as changed and amended by 1974, ch. 24, sec. 5, p. 747; am. and redesisg. 1994, ch. 181, sec. 30, p. 588.]

67-1081. SUBMISSION OF ANNUAL FINANCIAL STATEMENT TO STATE CONTROLLER BY ALL TAXING UNITS OF GOVERNMENT -- POLICIES. (1) When requested in addition to any other statement of financial condition required by law, the auditor of every county, and the treasurer of any other taxing unit of government, shall submit to the state controller an annual financial report, under oath, as in this act provided. The state controller shall formulate policies necessary hereunder.

(2) The state controller shall report to the prosecuting attorney, the refusal or neglect of county officers to obey his instructions. The prosecuting attorney, in case of county or municipal officers, shall promptly take action to enforce a compliance with such instructions of the state controller.

[(67-1081) 1905, p. 387, sec. 7; reen. R.C., sec. 176; reen. C.L. 12:7; C.S., sec. 291; am. 1923, ch. 164, sec. 6, p. 245; I.C.A., sec. 65-2608; I.C., sec. 67-2710; I.C., sec. 67-1023 as added by 1969, ch. 402, sec. 1, p. 1121; I.C., sec. 67-1027 as changed and amended by 1974, ch. 24, sec. 4, p. 747. 67-1081 as am. and redesisg. 1994, ch. 181, sec. 31, p. 588; am. 2003, ch. 32, sec. 39, p. 141.]

67-1082. FINANCIAL STATEMENT -- FORM. The financial report required in section [67-1081](#), Idaho Code, shall be in a standard form prescribed by the state controller.

[(67-1082) 1969, ch. 402, sec. 2, p. 1122; am. and redsig. 1994, ch. 181, sec. 32, p. 589.]

67-1083. FAILURE TO SUBMIT FINANCIAL STATEMENT -- PENALTY. The person responsible shall submit the financial report required in section [67-1081](#), Idaho Code, within one hundred eighty (180) days after the last day of the reporting unit's fiscal year. Failure to comply with the terms of this act is a misdemeanor.

[67-1083, added 1969, ch. 402, sec. 3, p. 1123; am. and redsig. 1994, ch. 181, sec. 33, p. 590.]

67-1084. DUTIES OF OFFICERS TO ASSIST STATE CONTROLLER. To enable the state controller to properly perform the services herein required of him, the county commissioners and officers of the several counties, the state treasurer and all other county and state officers, shall afford all reasonable and needed facilities to the state controller. All officers and employees of the counties, herein referred to shall make returns and exhibits to the state controller, under oath, in such form, and at such time or times, as he shall prescribe.

[(67-1084) 1905, p. 388, sec. 9; am. R.C., sec. 178; am. C.L. 12:9; C.S., sec. 293; am. 1923, ch. 164, sec. 8, p. 246; I.C.A., sec. 65-2610; I.C., sec. 67-2712; I.C., sec. 67-1029 as changed and amended by 1974, ch. 24, sec. 6, p. 747; am. and redsig. 1994, ch. 181, sec. 34, p. 590.]