

52:24-1 ET SEQ.

LEGISLATIVE HISTORY CHECKLIST

NJSA 52:24-1 et seq. (State Auditor)

Laws of 1933 Chapter 295

Bill No. S129

Sponsor(s) Reeves

Date Introduced February 1, 1933

Committee: Assembly -
Senate Judiciary

Amended during passage Yes No

Date of passage: Assembly June 19, 1933
Senate June 6, 1933

Date of approval June 26, 1933

Following statements are attached if available:

Sponsor statement	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Committee Statement: Assembly	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Senate	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Fiscal Note	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Veto message	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Message on signing	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

Following were printed:

Reports	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Hearings	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

Original bill and amendments enclosed (Senate J., 1933, p.913; Assembly Min., 1933, p.1137-70)

DEPOSITORY COPY
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Noted in Senate Journal but not in State Library Collection.

Governor's message to the Legislature, 1933.

[pages on Dept. of Finance enclosed]

Cited in Governor's message:

- 974.90 NJ State Audit & Finance Commn. [Abell Commission]
A912 Report to the legislature...1930.
1930b

(over)

10/4/76
KRO/77

2. 974.90 NJ State Audit & Finance Commission. [Abell Commission]
A912 Report. Trenton, Nov. 6, 1930, [p.14-18]
1930a

3. 974.90 Princeton Univ. School of Public & International Affairs.
F491 Report on a survey of administration and expenditures
1932 of the State government...1932.

See also:

4. 974.90 National Institute of Public Administration.
A912 Report on a survey of the organization and
1930c administration of the State government of New Jersey,
made for the State audit and finance commission. Trenton,
1930.

5. 974.901 NJ State Auditor
A92 Report. 1933/37. Trenton, April 12, 1937.

Amended during passage	Yes	No
Date of passage: Assembly		
Date of passage: Senate		
Date of approval		
Following statements are attached if available:		
Sponsor statement	Yes	No
Committee Statement: Assembly	Yes	No
Committee Statement: Senate	Yes	No
Fiscal Note	Yes	No
Veto message	Yes	No
Message on signing	Yes	No
Following were printed:		
Reports	Yes	No
Hearings	Yes	No

DEPOSIT COPY

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 1, 1933

By Mr. REEVES

Referred to Committee on Judiciary

AN ACT creating the office of State Auditor and defining his powers and duties.

1 BE IT ENACTED *by the Senate and General Assembly of the State of New*
2 *Jersey:*

1 1. The office of State Auditor is hereby created.

1 2. The first State Auditor shall be the present Commissioner of Munic-
2 ipal Accounts, who shall serve until the expiration of his present term, to
3 wit: until April ninth, one thousand, nine hundred and thirty-five, and until
4 his successor shall be elected and qualified. All succeeding State Auditors
5 shall be elected by the Legislature in joint meeting for a term of five years
6 and until his successor shall be elected and qualified. The State Auditor shall
7 receive annual compensation of seven thousand five hundred dollars
8 (\$7,500.00), to be paid out of the State Treasury as other officers are paid.
9 He shall appoint such necessary assistants and clerical help as shall be re-
10 quired to administer the affairs of his office.

1 3. All employees and persons holding positions in the present Division
2 of Accounting and Auditing of the office of the Comptroller of the Treasury
3 and assigned to State auditing work, are hereby transferred to the State
4 Auditor's Department, and such persons shall continue to hold their employ-
5 ment and positions notwithstanding the passage of this act, and his or her
6 status shall be as one continuing in the employment of the State with respect
7 of all his rights and privileges under the civil service of this State or under
8 any pension law or retirement system, or any other law, and shall retain all

9 such rights and privileges as may be pertinent to his or her status in the
10 service of the State.

1 4. The State Auditor shall have the authority, and it shall be his duty
2 personally, or by any of his duly authorized assistants, to examine and audit
3 all such accounts, reports and/or statements and to make independent verifi-
4 cations of all assets, liabilities, revenues and expenditures of the State and
5 of all of its accounting agencies. The officers and employees of each account-
6 ing agency shall assist the State Auditor when and as required by him, for
7 the purpose of carrying out the provisions of this act. Such examination shall
8 extend, also, to a complete audit and verification of the reports of all county
9 and other officials who are now or hereafter may be charged with the duty of
10 collecting fees or other moneys for or on behalf of the State, and for this pur-
11 pose the books, papers and documents of all such officials are hereby required
12 to be laid open and exposed on demand, to the examination of the State Au-
13 ditor or any of his duly authorized assistants. The State Auditor shall re-
14 port in writing to the Governor the findings of any special condition disclosed
15 by his audit of the accounts of the State and of each accounting agency, at
16 least once in every two years. Such reports shall be made by him to the
17 Governor within thirty days after the conclusion of every audit or investiga-
18 tion made or caused to be made by him. The State Auditor shall report,
19 forthwith, to the Governor any and all instances of malfeasance, misfeasance
20-22 or nonfeasance which may be disclosed by any audit or investigation of said
23 accounts. Any State officer or employee charged with the custody of State
24 funds whose accounts are found by the State Auditor to be inaccurate shall be
25 automatically suspended from having any further connection with such funds
26 until the audit is completed and the findings reported to the Governor.

1 5. If the State Auditor shall find that any officer or head of a depart-
2 ment of the State government willfully or negligently fails or refuses to keep
3 or have kept such accounts, render such reports and/or perform such other
4 duties as may be prescribed or directed by the Comptroller, or fails or re-
5 fuses to comply with the provisions of this act, he shall notify such officer or
6 head of a department in writing of such failure and the particulars thereof,

7 and shall allow a reasonable opportunity to be heard thereon. If such fail-
8 ure should not be explained to the satisfaction of the State Auditor, he shall
9 prepare written charges against such officer or head of a department and
10 submit the same to the Governor forthwith, and serve a copy thereof upon
11 such officer or head of a department charged with such failure. Thereupon,
12 the Governor shall fix a time and place for hearing such charges by giving
13 not less than five days' notice thereof in writing to such officer or head of a
14 department so charged and to the State Auditor. After due hearing, he shall
15 take such action as may be necessary, in his judgment, including the removal
16 of any officer or head of a department found guilty of such charges or any of
17 them; *provided, however*, if the right of removal in any case is vested ex-
18 clusively in the Legislature, the Governor shall transmit to the Legislature a
19 written report of his findings with his recommendations thereon for consid-
20 eration and action by the Legislature.

1 6. After the date of the taking effect of this act it shall be unlawful for
2 any State department or agency of the State government to employ any out-
3 side auditors for the purpose of auditing the books and accounts of any such
4 department or agency, but they shall rely entirely on the State Auditor for
5 the performance of such duties.

1 7. This act shall be construed liberally and shall be held to include the
2 auditing of any and every department, board, agency, account or fund held
3 directly or in trust by any State officer or employee of the State government.

1 8. This act shall take effect July first, one thousand nine hundred and
2 thirty-three.

STATEMENT

In line with the general reorganization of the financial administration of the State government it is felt that good business practice demands the separation of the auditing from the accounting division of the State. This act places the responsibility for all auditing work on the State Auditor, who is also charged with the duties at present devolving upon the Commissioner of Munici-

pal Accounts. Another companion bill gives the newly created State Auditor all of these duties of the Commissioner of Municipal Accounts, so that no new office is created, but an additional function is added to an existing office. In addition, the State will save a large sum of money by not having to employ outside auditors as is now done by many departments.

[SECOND OFFICIAL COPY REPRINT]

SENATE, No. 129

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 1, 1933

By Mr. REEVES

Referred to Committee on Judiciary

AN ACT creating the office of State Auditor and defining his powers and duties.

1 BE IT ENACTED *by the Senate and General Assembly of the State of New*
2 *Jersey:*

1 1. The office of State Auditor is hereby created.

1 2. The first State Auditor shall be the present Commissioner of Munic-
2 ipal Accounts, who shall serve until the expiration of his present term, to
3 wit: until April ninth, one thousand, nine hundred and thirty-five, and until
4 his successor shall be elected and qualified. All succeeding State Auditors
5 shall be elected by the Legislature in joint meeting for a term of five years
6 and until his successor shall be elected and qualified. The State Auditor shall
7 receive annual compensation of seven thousand five hundred dollars
8 (\$7,500.00), to be paid out of the State Treasury as other officers are paid.
9 He shall appoint such necessary assistants and clerical help as shall be re-
10 quired to administer the affairs of his office.

1 3. All employees and persons holding positions in the present
2 Department of Accounting and Auditing and assigned to State au-
3 diting work are hereby transferred to the State Auditor's De-
4 partment, and such persons shall continue to hold their employ-
5 ment and positions notwithstanding the passage of this act, and his or her
6 status shall be as one continuing in the employment of the State with respect
7 of all his rights and privileges under the civil service of this State or under
8 any pension law or retirement system, or any other law, and shall retain all

9 such rights and privileges as may be pertinent to his or her status in the
10 service of the State.

1 4. The State Auditor shall have the authority, and it shall be his duty
2 personally, or by any of his duly authorized assistants, to examine and audit
3 all such accounts, reports and/or statements and to make independent verifi-
4 cations of all assets, liabilities, revenues and expenditures of the State and
5 of all of its accounting agencies. The officers and employees of each account-
6 ing agency shall assist the State Auditor when and as required by him, for
7 the purpose of carrying out the provisions of this act. Such examination shall
8 extend, also, to a complete audit and verification of the reports of all county
9 and other officials who are now or hereafter may be charged with the duty of
10 collecting fees or other moneys for or on behalf of the State, and for this pur-
11 pose the books, papers and documents of all such officials are hereby required
12 to be laid open and exposed on demand, to the examination of the State Au-
13 ditor or any of his duly authorized assistants. The State Auditor shall re-
14 port in writing to the Governor the findings of any special condition disclosed
15 by his audit of the accounts of the State and of each accounting agency, at
16 least once in every two years. Such reports shall be made by him to the
17 Governor within thirty days after the conclusion of every audit or investiga-
18 tion made or caused to be made by him. The State Auditor shall report,
19 forthwith, to the Governor any and all instances of malfeasance, misfeasance
20-22 or nonfeasance which may be disclosed by any audit or investigation of said
23 accounts. Any State officer or employee charged with the custody of State
24 funds whose accounts are found by the State Auditor to be inaccurate shall be
25 automatically suspended from having any further connection with such funds
26 until the audit is completed and the findings reported to the Governor.

1 5. If the State Auditor shall find that any officer or head of a depart-
2 ment of the State government willfully or negligently fails or refuses to keep
3 or have kept such accounts, render such reports and/or perform such other
4 duties as may be prescribed or directed by the Comptroller, or fails or re-
5 fuses to comply with the provisions of this act, he shall notify such officer or

6 head of a department in writing of such failure and the particulars thereof,
7 and shall allow a reasonable opportunity to be heard thereon. If such fail-
8 ure should not be explained to the satisfaction of the State Auditor, he shall
9 prepare written charges against such officer or head of a department and
10 submit the same to the Governor forthwith, and serve a copy thereof upon
11 such officer or head of a department charged with such failure. Thereupon,
12 the Governor shall fix a time and place for hearing such charges by giving
13 not less than five days' notice thereof in writing to such officer or head of a
14 department so charged and to the State Auditor. After due hearing, he shall
15 take such action as may be necessary, in his judgment, including the removal
16 of any officer or head of a department found guilty of such charges or any of
17 them; *provided, however*, if the right of removal in any case is vested ex-
18 clusively in the Legislature, the Governor shall transmit to the Legislature a
19 written report of his findings with his recommendations thereon for consid-
20 eration and action by the Legislature.

1 6. After the date of the taking effect of this act it shall be unlawful for
2 any State department or agency of the State government to employ any out-
3 side auditors for the purpose of auditing the books and accounts of any such
4 department or agency, but they shall rely entirely on the State Auditor for
5 the performance of such duties.

1 7. This act shall be construed liberally and shall be held to include the
2 auditing of any and every department, board, agency, account or fund held
3 directly or in trust by any State officer or employee of the State government.

1 8. This act shall take effect July first, one thousand nine hundred and
2 thirty-three.

[THIRD OFFICIAL COPY REPRINT]

SENATE, No. 129

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 1, 1933

By Mr. REEVES

Referred to Committee on Judiciary

AN ACT creating the office of State Auditor and defining his powers and duties.

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5 shall be elected by the Legislature in joint meeting for a term of five years
6 and until his successor shall be elected and qualified. The State Auditor shall
7 receive annual compensation of seven thousand five hundred dollars
8 (\$7,500.00), to be paid out of the State Treasury as other officers are paid.
9 He shall appoint such necessary assistants and clerical help as shall be re-
10 quired to administer the affairs of his office.

1 3. All employees and persons holding positions in the present
2 Department of Accounting and Auditing and assigned to State au-
3 diting work are hereby transferred to the State Auditor's De-
4 partment, and such persons shall continue to hold their employ-
5 ment and positions notwithstanding the passage of this act, and his or her
6 status shall be as one continuing in the employment of the State with respect
7 of all his or her rights and privileges under the civil service of this State or
8 under any pension law or retirement system, or any other law, and shall re-

tain all such rights and privileges as may be pertinent to his or her status in the service of the State.

1 4. The State Auditor shall have the authority, and it shall be his duty
2 personally, or by any of his duly authorized assistants, to examine and audit
3 all such accounts, reports and/or statements and to make independent verifi-
4 cations of all assets, liabilities, revenues and expenditures of the State and
5 of all of its accounting agencies. The officers and employees of each account-
6 ing agency shall assist the State Auditor when and as required by him, for
7 the purpose of carrying out the provisions of this act. Such examination shall
8 extend, also, to a complete audit and verification of all moneys
8½ handled for the account of the State government by all county and other
9 officials who are now or hereafter may be charged with the duty of
10 collecting fees or other moneys for or on behalf of the State, and for this pur-
11 pose the books, papers and documents of all such officials are hereby required
12 to be laid open and exposed on demand, to the examination of the State Au-
13 ditor or any of his duly authorized assistants. The State Auditor shall re-
14 port in writing to the Governor the findings of any special condition disclosed
15 by his audit of the accounts of the State and of each accounting agency, at
16 least once in every two years. Such reports shall be made by him to the
17 Governor within thirty days after the conclusion of every audit or investiga-
18 tion made or caused to be made by him. The State Auditor shall report,
19 forthwith, to the Governor any and all instances of malfeasance, misfeasance
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23 accounts. Any State officer or employee charged with the custody of State
24 funds whose accounts are found by the State Auditor to be inaccurate shall be
25 automatically suspended from having any further connection with such funds
26 until the audit is completed and the findings reported to the Governor. Im-
27 mediately upon receipt of such report from the State auditor, the Governor
28 shall fix a time and place for hearing such charges as the State auditor may
29 bring by giving not less than five days' notice thereof in writing to such
30 officer or head of a department so charged and to the State auditor. After
31 due hearing, he shall take such action as may be necessary, in his judg-

32 ment, including the removal of any officer or head of a department found
33 guilty of such charges or any of them; *provided, however*, if the right of
34 removal in any case is vested exclusively in the Legislature, the Governor
35 may suspend from further duty any such officer or head of a department
36 so charged and shall transmit to the Legislature at the earliest possible
37 date a written report of his findings with his recommendations thereon for
38 consideration and action by the Legislature.

1 5. If the State Auditor shall find that any officer or head of a depart-
2 ment of the State government willfully or negligently fails or refuses to keep
3 or have kept such accounts, render such reports and/or perform such other
4 duties as may be prescribed or directed by the Comptroller, or fails or re-
5 fuses to comply with the provisions of this act, he shall notify such officer or
6 head of a department in writing of such failure and the particulars thereof,
7 and shall allow a reasonable opportunity to be heard thereon. If such fail-
8 ure should not be explained to the satisfaction of the State Auditor, he shall
9 notify the State Comptroller of such failure and the State Comptroller
10 shall take such action against such officer or head of a department as he may
11 be authorized to do under any law or laws of this State.

1 6. After the taking effect of this act no State department, board, com-
2 mission or other agency of the State government shall employ auditors for
3 the purpose of auditing the books and accounts of any such department,
4 board, commission or other State agency, but they shall rely entirely on
5 the State Auditor for the performance of such duties, unless permission
6 shall be given in writing so to do by both the Governor and the State
7 Auditor. The provisions of this section are not intended to include counties
8 or municipalities.

1 7. This act shall be construed liberally and shall be held to include the
2 auditing of any and every department, board, agency, account or fund held
3 directly or in trust for the State government by any State officer, employee
4 of the State government, or county or municipal officials.

1 8. All acts and parts of acts inconsistent with this act be and the same
2 are hereby repealed, and this act shall take effect July first, one thousand
3 nine hundred and thirty-three.

and financial measures necessary therefor. This having been done, it becomes the responsibility of the Executive to see to it that the legislative will is carried out, that the public revenues from every source are carefully conserved, that every financial transaction is properly and plainly recorded, and that departments and agencies shall be limited in their spending to the amounts and for the purposes specifically provided in the legislative policy.

I had already determined to renew my request in this message for the creation of a department of finance directly responsible to the Governor. I am strongly supported in this action by the discussions and conclusions of the Princeton survey, which proposes the very plan which I have had in mind under the designation of a "Department of Fiscal Control" and points out the urgent need for action in this regard. Under the proposed plan, a Commissioner of Finance (or Fiscal Control) would be appointed as the direct agent of the Governor in exercising his powers over State expenditures and as "his right-hand man for preventing wasteful and unwise expenditures." In this new department would be segregated purchasing under a division of purchase; budgeting under a division of the budget; and accounting under a division of accounts. Each division would have a director as its executive officer who would be responsible to the Commissioner of Finance (Fiscal Control) as an integrating and correlating authority.

I propose the removal of the accounting functions of the Comptroller's office to the Department of Finance, leaving the Comptroller free as the legislative agent and as an independent and critical auditor of the administrative departments. The Treasurer likewise would be freed from some of the additional functions which have been placed upon him from time to time, and his duties would be in line with those contemplated under the Constitution as the custodian of public funds.

The personnel activities, especially as they relate to pay, costs, rates of pay, hours of service, etc., are closely related from an administrative standpoint to the budgeting, purchasing and accounting functions to be included under the proposed department of finance. The Civil Service Commission has made a great deal of progress in handling these functions and has worked in close co-operation with the Budget Commissioner in these matters. By reason of

the quasi-legislative and quasi-judicial functions of the Civil Service Commission, and for the further reason that its supervision and responsibilities extend to the working forces of counties and municipalities, I am not proposing that it shall be included as an integral part of the department of finance. There must and will be maintained, however, a close relationship and full co-operation between the Civil Service Commission and the new department in all matters touching the State's employment policies.

In this time of falling revenues and increasing demands upon the State Treasury, it is vitally essential that the financial operations be recorded and accounted for in the same way as those of a well-managed business where a correct, complete and true financial statement can be obtained almost at the end of any business day. Those of you who have been studying the financial conditions of the State recognize how far we are in our accounting methods from that condition. Accounting officers are unable to agree even as to the amount of money on hand at any given time, much less as to obligations and commitments which have not yet made themselves apparent through the actual payment of cash. The Princeton survey observes that "no clear picture of the State's financial operations is possible," and that "no living person knows what expenditures have been authorized for the current year." As I have proposed elsewhere, dedicated or pre-allocated funds of whatever kind, nature or amount should be under the complete control of the general treasury. Plans for their expenditure and the projects to be undertaken should be fully available for legislative consideration, and all State revenues from every source annually appropriated in order that there may be full official knowledge of every State activity and that the executive budget and the annual appropriation act may present a complete picture of the State's financial undertakings. It is obvious that in our efforts thus far we have not made this possible. In my opinion, adequate financial control will not be had unless there is established a Department of Finance. I have had some preliminary work done in planning for this department and in the preparation of proposed legislation as a basis for later consideration.

In spite of the large New Jersey has fine extremely heavy, and highway funds have ance with reasonable Princeton survey e investigations into the independently re in highway building an end. The fact will become one built, assistance in any roads with the in the improvement limited volume of a extension and heretofore announced Department should tion of a Comptrol State highway Department of mi missioners, subject

The activities o been limited to th that the policy cre way engineer sho program as estab not obtained in t tion has attempta tive work of engineer as the e developed betwee loss in economic

I am in gener tained in the tri posed in the dea further board o changes in the a tion, the system body, and the ar all funds to be s

Journal of the Senate

TUESDAY, JUNE 6, 1933

913

The Secretary was directed by the President to carry said bill to the House of Assembly and inform that body that the Senate has passed the same, and requests its concurrence therein.

Senate Bill No. 129, entitled "An act creating the office of State Auditor and defining his powers and duties,"

Was taken up.

Mr. Reeves asked unanimous consent to amend said bill on third reading.

Which was agreed to.

→ Amendments proposed to Senate Bill No. 129:

Amend line 1 of paragraph 3 by striking out the word "Division" at the end of the line and substituting therefor the word "Department".

Amend line 2 of paragraph 3 by striking out the words "of the office of the Comptroller of the Treasury"

Mr. Reeves moved that the proposed amendments to Senate Bill No. 129 be adopted.

Which motion was adopted.

Mr. Quinn moved that the Senate take a recess of five minutes.

Which was agreed to.

Upon the conclusion of which and under the direction of the President, the Secretary called the Senate, when the following Senators appeared and answered the call:

Messrs. Barber, Barbour, Cole, Durand, Ely, Kuser, Loizeaux, Powell, Prall, Quinn, Read, Reeves, Richards (President), Stout, Wolber, Woodruff, Young--17.

Senate Bill No. 129, entitled "An act creating the office of State Auditor and defining his powers and duties,"

As amended,

Was taken up and read a third time.

Upon the question, "Shall this Senate bill pass?" it was decided as follows:

MONDAY, JUNE 19, 1933

1135

Senate Bill No. 129, entitled "An act creating the office of State Auditor and defining his powers and duties,"

And

Senate Bill No. 130, entitled "An act vesting in the State Auditor all the powers and duties heretofore exercised and performed by the Commissioner of Municipal Accounts,"

In which the concurrence of the House of Assembly is requested.

OLIVER F. VAN CAMP,
Secretary of the Senate.

The Senate message was then taken up, and

Senate Bill No. 129, entitled "An act creating the office of State Auditor and defining his powers and duties,"

And

Senate Bill No. 130, entitled "An act vesting in the State Auditor all the powers and duties heretofore exercised and performed by the Commissioner of Municipal Accounts,"

Were read for the first time by the title.

Mr. Pascoe offered the following amendments to Senate Bill No. 129, which were read by the Clerk:

Amend page 1, section 3, line 7, by adding after the word "his" the words "or her".

Amend page 2, section 4, line 8, by striking out the words "the reports" and substituting in lieu thereof the following: "All moneys handled for the account of the State government by"

Amend page 2, section 4, line 26, by adding the following:

"Immediately upon receipt of such report from the State Auditor, the Governor shall fix a time and place for hearing such charges as the State Auditor may bring by giving not less than five days' notice thereof in writing to such officer or head of a department so charged and to the State Auditor. After due hearing he shall take such action as may be necessary, in his judgment, including the removal of any officer or head of a department found guilty of such charges or any of them; *provided, however,* if the right of removal in any case is vested exclusively in the Legislature,

the Governor may suspend from further duty any such officer or head of a department so charged and shall transmit to the Legislature at the earliest possible date a written report of his findings with his recommendations thereon for consideration and action by the Legislature."

Amend page 3, section 5, line 8, by striking out all of section 5 after the word "State Auditor", and inserting in lieu thereof the following:

"he shall notify the State Comptroller of such failure and the State Comptroller shall take such action against such officer or head of a department as he may be authorized to do under any law or laws of this State."

Amend page 3, section 7, line 3, by inserting after the word "trust" the words "for the State government". Strike out the word "or" after the word "officer" and insert in lieu thereof a comma. Strike out the period at the end of the line and add the words "or county or municipal officials."

Amend section 6 by striking out the entire section and inserting in lieu thereof the following:

"6. After the taking effect of this act no State department, board, commission or other agency of the State government shall employ auditors for the purpose of auditing the books and accounts of any such department, board, commission or other State agency, but they shall rely entirely on the State Auditor for the performance of such duties, unless permission shall be given in writing so to do by both the Governor and the State Auditor. The provisions of this section are not intended to include counties or municipalities."

Amend section 8 by striking out the entire section and inserting in lieu thereof the following:

"8. All acts and parts of acts inconsistent with this act be and the same are hereby repealed, and this act shall take effect July first, one thousand nine hundred and thirty-three".

Mr. Pascoe moved the adoption of amendments to Senate Bill No. 129.

Which motion was adopted.

Mr. Pascoe moved that the rules be suspended and that Senate Bill No. 129 with Assembly amendments be advanced to second reading without reference.

Which motion was adopted.

Senate Bill No. 129, entitled "An act creating the office of State Auditor and defining his powers and duties,"

With Assembly amendments,

Was taken up under suspension of rules, and read a second time.

Mr. Pascoe moved that the rules be suspended and that Senate Bill No. 129 with Assembly amendments be taken up on third reading and final passage.

Which motion was adopted.

Senate Bill No. 129, entitled "An act creating the office of State Auditor and defining his powers and duties,"

With Assembly amendments,

Was taken up, and, under suspension of the rules, was read a third time by its title, and passed by the following vote:

In the affirmative were—

Messrs. Altman, Bischoff, Blank, Bleakly, Bowers, Bradley, Brown, Bucino, Burke, Burrell, Calabrese, Carpenter, Cavinato, Chamberlain, Cunard, Doughty, Dunn, Fort, Galdieri, Gross, Gutowski, Hejke, Lance, McCampbell, Muir, Mutchler, Naughtright, Newcomb, Otto (Speaker), Pascoe, Pesin, Peters, Platts, Preiser, Rafferty, Scheidemann, Schock, Tamboer, Tinsman, Trube, Vavrence, Walker, Waugh, Yuill—44.

In the negative were—

Messrs. Hunt, King, Kinzley, Willis—4.

Ordered, that the Speaker sign the said bill, and that the Clerk carry it to the Senate and inform the Senate that the House of Assembly has passed the same, with amendment.

Mr. Pascoe offered the following amendments to Senate Bill No. 130, which were read by the Clerk: