

**UNIFORM SYSTEM OF ACCOUNTING (EXCERPT)**  
**Act 71 of 1919**

**21.46 Examination of accounts; subpoenas; witnesses; production of records.**

Sec. 6. Upon demand of the state treasurer, or any person duly appointed by the state treasurer, to make the examinations provided in this act, any and all officers of county governments shall produce, for examination, the books of account and papers of their respective departments, institutions, and offices, and shall truthfully answer all questions relating to that examination. In connection with the examinations, the state treasurer, or any person designated to make the examinations, may issue subpoenas, direct the service of those subpoenas by any police officer, and compel the attendance and testimony of witnesses, may administer oaths and examine those persons as may be necessary, and may compel the production of books and papers. The orders and subpoenas issued by the state treasurer, or by any person charged with the duty of making the examinations as provided in this section, in pursuance of the authority in them vested by provisions of this section, may be enforced upon their application to any circuit court by proceedings in contempt, as provided by law.

**History:** 1919, Act 71, Imd. Eff. Apr. 15, 1919;—CL 1929, 304;—CL 1948, 21.46;—Am. 2002, Act 370, Imd. Eff. May 24, 2002.