

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

**21.51 Giving or offering to examiner or other employee money, gift, emolument, or thing of value; purposes; misdemeanor; penalty.**

Sec. 11.

Any person who gives or offers to any examiner, accountant, clerk, or other employee of the department of treasury, any money, gift, emolument, or thing of value for the purpose of influencing the action of the examiner or other employee, in any matter relating to the examination of any public account authorized by this act, or for the purpose of preventing or delaying the examination of any public account, or for the purpose of influencing the action of the examiner or other employee, in framing, changing, withholding, or delaying any report of any examination of any public account is guilty of a misdemeanor, punishable by a fine of not more than \$1,000.00 nor less than \$200.00, or imprisonment for not more than 6 months and not less than 30 days, or both.

**History:** 1919, Act 71, Imd. Eff. Apr. 15, 1919 ;-- CL 1929, 310 ;-- CL 1948, 21.51 ;-- Am. 1985, Act 48, Imd. Eff. June 14, 1985 ;-- Am. 2002, Act 370, Imd. Eff. May 24, 2002