

19-623. Same; certification of audit to county clerk; fiscal and accounting records; annual report; budget. It shall be the duty of the auditor, immediately upon the reception of the claims reported to him or her by the county clerk, to proceed to examine and audit the same, and on or before the first Monday of the next succeeding month to certify to the county clerk his or her report and decision on the claims before him or her, stating in proper form the specific amount allowed by him or her, to whom allowed, with a memorandum stating under what law and by virtue of what contract such amounts are allowed; and where claims are not allowed by him or her, or when they are partially allowed, the reasons therefor shall be stated in the report; and all claims reported by the county clerk to the auditor shall be reported by the auditor on or before the first Monday of next succeeding month after their reception by him or her.

It shall be the duty of the county auditor to keep records, in which shall be shown all assets of the county and accounts showing the outstanding indebtedness thereof. Such record shall also show separate accounts with current tax collections, refunded tax, redemptions and assignments. There shall also be kept a separate account in such records with each county officer who receives any money as such officer, and the county auditor shall completely examine the financial records of such officer, at least monthly and as often as required by the board of county commissioners. The auditor shall have the power to state in what manner fiscal and accounting records shall be kept, except those that are specifically outlined by statute. Such records shall also show all receipts and disbursements of the county. The auditor shall make an annual detailed report to the board of county commissioners and to the district judge of all assets, liabilities, receipts and disbursements of the county. The auditor shall annually, not later than thirty (30) days prior to the first of August in each year, furnish the board of county commissioners a budget, showing the amount of money required in his or her judgment to be raised by taxation for the next ensuing year for county purposes.

History: L. 1915, ch. 172, § 4; R.S. 1923, 19-623; L. 1967, ch. 133, § 1; L. 1976, ch. 145, § 54; Jan. 10, 1977.