

**CHAPTER 384**

**COUNTY AUDITOR**

**384.01 ELECTION; ELIGIBILITY**

HISTORY. Amended, 1951 c 337 s 1.

**384.02 BOND**

The bond submitted by an officer or employee is subject to approval or disapproval by the county board. OAG Dec. 5, 1950 (45-D).

**384.08 DEPUTIES**

HISTORY. 1860 c 2 s 9; 1865 c 63 s 2; GS 1866 c 8 s 119; GS 1878 c 8 s 137; GS 1894 s 715; 1897 c 44; 1903 c 67; RL 1905 s 487; MS 1927 s 831.

**384.13 CLAIMS; PAYMENTS; DISBURSEMENTS; WARRANTS**

HISTORY. Amended, 1953 c 319 s 4.

Where under the provisions of section 387.21 the district court fixes the salary of the sheriff, the county auditor must obey the court's order, and draw the proper warrants without auditing and allowance by the county board. Cahill v Beltrami, 224 M 564, 29 NW(2d) 444.

The state's claim for \$10 a month for the support of a person committed to a public institution under section 246.31 may be paid by an auditor's warrant under section 384.13 and does not require an audit or authorization by the county board. OAG Aug. 28, 1950 (107-B4).

The disbursement of county funds is made pursuant to section 384.13 and, when not otherwise forbidden, section 385.31 authorizes the registration of warrants drawn on the county school tax fund or the county school transportation tax fund when there are not sufficient funds to pay them and the warrants are endorsed as the law requires. OAG Sept. 29, 1947 (168-E).

The county auditor may not issue warrants of the county in payment of claims incurred by the hospital board in the absence of the approval of such claims by the county board. OAG July 25, 1951 (1001-B).

**384.14 DESTRUCTION OF CERTAIN RECORDS**

Settlement records or work sheets prepared by the county auditor for distribution of the tax settlement and canceled bonds of the county may not be destroyed except upon compliance with the provisions of section 384.14. OAG Oct. 7, 1953 (851-F).

**384.15 SALARIES AND CLERK HIRE**

HISTORY. 1860 c 2 s 55; GS 1866 c 8 s 124; 1877 c 120 s 1, 2; 1878 c 47 s 1; GS 1878 c 8 s 142, 143; 1881 c 68 s 1; Ex1881 c 44 s 1; 1887 c 23; GS 1894 s 720, 721; 1895 c 288, 291, 292; 1897 c 8, 273; 1901 c 142, 318, 376; 1903 c 210, 229; 1905 c 206, 259; RL 1905 s 492; 1919 c 269; 1921 c 494; 1925 c 146; 1927 c 383; MS 1927 s 837.

**384.151 COUNTIES UNDER 50,000 POPULATION**

HISTORY. 1945 c 281 s 1; 1949 c 398 s 1-4; 1951 c 327 s 6; 1951 c 329 s 1; 1953 c 185 s 1.

## 385.01 COUNTY TREASURER

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No additional compensation or mileage is allowed the county auditor for delivering ballots to the various precincts. OAG Sept. 22, 1947 (19).

In fixing the salary of the county auditor the board should specify the number of dollars per annum. The fact that the formula for fixing the salary is on a percentage basis is no reason for not specifying the amount of salary in dollars. The board should follow the provisions of section 384.151 as amended by Laws 1949, Chapter 398. OAG May 25, 1949 (22).

In counties with 6,500 but less than 12,500 inhabitants the salary of county auditors and county treasurers may be fixed by the county boards by resolution, and these boards may increase or decrease the present salaries by 15 percent. OAG Jan. 14, 1949 (22) (450-A-11).

In fixing the salary of the county auditor in a certain county, using as a factor "the then last preceding federal census," the quoted phrase refers to the census in force at the time the law is applied. OAG Aug. 20, 1951 (104-A-9).

## CHAPTER 385

### COUNTY TREASURER

#### 385.01 ELECTION; ELIGIBILITY

HISTORY. Amended, 1951 c 337 s 2.

The office of deputy clerk of the district court and deputy county treasurer are incompatible. The same person cannot hold both offices. OAG Jan. 20, 1950 (358-B-1).

#### 385.02 DEPUTIES; BONDS

A bond being required, a deputy county treasurer must be of full age. OAG Oct. 9, 1947 (450-A-3).

The bond of the county treasurer, his deputy, and all employees may be in the form of a schedule under one contract. OAG Nov. 21, 1950 (450-B).

#### 385.06 ACCOUNTS AUDITED

HISTORY. Amended, 1953 c 101 s 1.

The board of audit may act when a quorum of two is present and unite in the action taken. OAG Dec. 9, 1947 (541).

Where a de facto member of the county board performs duties as such under color of right the compensation paid to him therefor cannot be recovered by the county. OAG July 25, 1949 (541).

After the qualification of the new members of a board of audit the former board has no official standing. OAG Jan. 16, 1951 (541).

It is the duty of the board of auditors to make a detailed check of the treasurer's tax collection records and report the results of that check to the county board. The duty is mandatory and difficulty of compliance does not justify disregard of the law. The duty is imposed upon the board but the board is not authorized to manage the county business and if the board of audit cannot perform the duties for lack of help and lack of appropriation, the county board may resort to the employment of help or a commission to make the audit. OAG April 28, 1951 (541).

#### 385.07 FUNDS, WHERE DEPOSITED

While the board of auditors designates the depository the county board approves the collateral of these depositories and the substitution of new collateral for that withdrawn. OAG May 7, 1948 (140-F-2).