

**366.21 DUTIES.**

(a) It shall be the duty of the board of audit:

(1) to examine and audit the accounts separately of each town officer authorized by law to receive or disburse money;

(2) to examine and audit every account presented against the town, and to endorse and state on it the amount allowed and disallowed. No allowance shall be made on any account which does not specifically give each item, with its date, amount, and nature. The statement shall be verified by the claimant, the claimant's agent or attorney, and filed with the town clerk. No claim shall be considered or acted upon unless the statement is made and filed;

(3) to examine the character and circumstances of every other demand presented against the town which it is not authorized to audit, and in its report give a summary of it, with its recommendations in regard to it;

(4) to report in detail the items of accounts audited and allowed or disallowed, the nature of each, and the person to whom allowed or disallowed.

(b) The report shall contain a statement of the fiscal affairs of the town, with an estimate of the sum necessary to be raised for the current expenses or other authorized purpose for the ensuing year, and other recommendations as it may deem advisable.

**History:** (1056) RL s 656; 1986 c 444; 1989 c 197 art 7 s 1