385.06 ACCOUNTS AUDITED.

Subdivision 1. **Audit.** The county board in each county may carefully examine and audit such accounts, books, and vouchers of the county treasurer as will enable it to ascertain the kind, description, and amount of funds in the treasury of such county, or belonging thereto, without previous notice to the treasurer. The county board shall also witness and attest the transfer and delivery of accounts, books, vouchers, and funds by each outgoing treasurer to the successor in office.

Subd. 2. **Board may employ assistants.** The county board may employ the assistance of any county officer or employee or any certified public accountant where such assistance is deemed necessary by the county board to accomplish the internal audit or other functions involved. A certified public accountant is a person who for a period of three years prior to the date of such employment has been actively engaged in the practice of public accounting in accordance with chapter 326A.

History: *(844) RL s 499; 1909 c 22 s 1; 1953 c 101 s 1; 1967 c 409 s 2; 1986 c 444; 2010 c 191 s 7*