388.13 ACCOUNTING; PAYMENT OF RECEIPTS TO TREASURER.

On or before January 1, in each year, the county attorney shall file in the office of the county auditor a verified account of all money received during the preceding year by virtue of office specifying therein the name of the person from whom received, the amount paid by each and on what account; and, unless previously paid, shall at the same time pay over such money to the county treasurer, and take duplicate receipts therefor, one of which shall be filed with the county auditor. If the county attorney shall refuse or neglect to account for and pay over any money so received, the auditor shall cause an action to be instituted upon the county attorney's bond to recover the same, and damages for failure to account.

History: *(933) RL s 572; 1986 c 444*