

TITLE 31  
COUNTIES AND COUNTY LAW

CHAPTER 23  
COUNTY AUDITOR

31-2301. AUDITOR TO DRAW WARRANTS. The auditor must draw warrants on the county treasurer in favor of all persons entitled thereto, in payment of all claims and demands chargeable against the county which have been legally examined, allowed and ordered paid by the board of commissioners; also, for all debts and demands against the county when the amounts are fixed by law, and which are not directed to be audited by some other person or tribunal.

[(31-2301) 1874, p. 556, sec. 26; R.S., sec. 2005; reen. R.C. & C.L., sec. 2052; C.S., sec. 3624; I.C.A., sec. 30-1801.]

31-2302. REQUIREMENTS OF WARRANTS. All warrants must distinctly specify the liability for which they are drawn, and when it accrued.

[(31-2302) R.S., sec. 2006; reen. R.C. & C.L., sec. 2053; C.S., sec. 3625; I.C.A., sec. 30-1802.]

31-2303. SETTLEMENT OF DEBTS TO COUNTY. The auditor must examine and settle the accounts of all persons indebted to the county, or holding moneys payable into the county treasury, and must certify the amount to the treasurer, and upon the presentation and filing of the treasurer's receipt therefor, give to such person a discharge and charge the treasurer with the amount received by him.

[(31-2303) R.S., sec. 2007; reen. R.C. & C.L., sec. 2054; C.S., sec. 3626; I.C.A., sec. 30-1803.]

31-2304. ACCOUNTS WITH TREASURER. The auditor must keep accounts current with the treasurer, and when any person deposits with the auditor any receipt given by the treasurer for any money paid into the treasury, the auditor must file such receipt and charge the treasurer with the amount thereof.

[(31-2304) 1863, p. 475, sec. 86; R.S., sec. 2008; reen. R.C. & C.L., sec. 2055; C.S., sec. 3627; I.C.A., sec. 30-1804.]

31-2305. WARRANT BLANKS -- REGISTRATION. The auditor shall have prepared, in separate series, warrant blanks for each year. They must be numbered consecutively, and must show the year against the revenue of which they are to be issued. He shall begin the use of a new series of warrants on the first day in October of each year. All warrants issued by the auditor shall be upon the warrant blanks of the series for the year chargeable with the amount for which such warrant is issued, and the number, date and amount of each, and the name of the person to whom payable, and the purpose for which drawn must be stated thereon. All warrants must, at the time they are issued, be registered by the auditor.

[(31-2305) R.S., sec. 2009; am. 1899, p. 397, sec. 1; reen. R.C. & C.L., sec. 2056; C.S., sec. 3628; I.C.A., sec. 30-1805; am. 1935, ch. 21,

sec. 1, p. 38; am. 1976, ch. 45, sec. 22, p. 137; am. 1984, ch. 111, sec. 2, p. 255.]

31-2308. OTHER DUTIES OF AUDITOR. The auditor must discharge such other duties as are required by law.

[(31-2308) R.S., sec. 2011; reen. R.C. & C.L., sec. 2059; C.S., sec. 3631; I.C.A., sec. 30-1808.]

31-2309. FILING AND RECORDING BOND OF RECORDER AND AUDITOR. The bonds of the recorder and auditor must be filed by the district judge in the district court for that county, and a copy thereof duly recorded by the county recorder, and when so recorded, fully attested by the district judge.

[(31-2309) 1874, p. 556, sec. 5; R.S., sec. 2013; reen. R.C. & C.L., sec. 2060; C.S., sec. 3632; I.C.A., sec. 30-1809; am. 1970, ch. 120, sec. 10, p. 284.]