

19-624. Examination of accounts and settlements of county treasurer. It shall be the duty of the auditor, at least once in three months to examine the accounts of the county treasurer and report thereon in detail to the board of county commissioners at their next regular meeting after such examination. In the event such treasurer is carrying on his cash account anything that is not cash, such as tax receipts, redemption receipts, assignments, notes, protested or returned checks, it shall be the duty of the auditor to require the county treasurer to make the amount thereof good to the cash account immediately, and upon the failure of the treasurer so to do, the auditor shall notify the county attorney thereof. The auditor shall examine all accounts and settlements to be made by the county treasurer with the board of county commissioners and shall make such preparation of the account of such treasurer before the settlement as shall be ordered by the county board. The county treasurer shall be liable on his official bond for the full amount carried on his books as cash.

History: L. 1915, ch. 172, § 5; April 8; R.S. 1923, 19-624.