

SECOND REGULAR SESSION

SENATE BILL NO. 889

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR BRATTIN.

4089S.01I

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal section 55.160, RSMo, and to enact in lieu thereof one new section relating to county auditors.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 55.160, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 55.160,
3 to read as follows:

55.160. The auditor of each county of the first
2 classification not having a charter form of government and
3 of each county of the second classification shall keep an
4 inventory of all county property under the control and
5 management of the various officers and departments and shall
6 annually take an inventory of such property at an original
7 value of one thousand dollars or more showing the amount,
8 location and estimated value thereof. The auditor shall
9 keep accounts of all appropriations and expenditures made by
10 the county commission, and no warrant shall be drawn or
11 obligation incurred without the auditor's certification that
12 an unencumbered balance, sufficient to pay the same, remain
13 in the appropriate account or in the anticipated revenue
14 fund against which such warrant or obligation is to be
15 charged. The auditor shall audit the accounts of all
16 officers of the county annually or upon their retirement
17 from office. The auditor shall audit, examine and adjust
18 all accounts, demands, and claims of every kind and

19 character presented for payment against the county, and
20 shall in the auditor's discretion approve to the county
21 commission of the county all lawful, true, just and legal
22 accounts, demands and claims of every kind and character
23 payable out of the county revenue or out of any county funds
24 before the same shall be allowed and a warrant issued
25 therefor by the commission. Whenever the auditor thinks it
26 necessary to the proper examination of any account, demand
27 or claim, the auditor may examine the parties, witnesses,
28 and others on oath or affirmation touching any matter or
29 circumstance in the examination of such account, demand or
30 claim before the auditor allows same. The auditor shall not
31 be personally liable for any cost for any proceeding
32 instituted against the auditor in the auditor's official
33 capacity. The auditor shall keep a correct account between
34 the county and all county and township officers, and shall
35 examine all records and settlements made by them for and
36 with the county commission or with each other, and the
37 auditor shall, whenever the auditor desires, have access to
38 all books, county records or papers kept by any county or
39 township officer or road overseer. The auditor shall,
40 during the first four days of each month, strike a balance
41 in the case of each county and township officer, showing the
42 amount of money collected by each, the amount of money due
43 from each to the county, and the amount of money due from
44 any source whatever to such office, and the auditor shall
45 include in such balance any fees that have been returned to
46 the county commission or to the auditor as unpaid and which
47 since having been returned have been collected. **Upon**
48 **request, the auditor shall have access to any document**
49 **relating to the accounts of an executor or administrator of**

50 an estate of a decedent in any proceeding with the public
51 administrator pursuant to chapter 473.

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