

*J. Com. on Ways
& Means*

A BILL

FOR AN ACT PROVIDING FOR ACCOUNTABILITY OF COUNTY TREASURERS, AND
FOR SETTLEMENT BETWEEN THEM AND COUNTY AUDITORS.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That hereafter all
2 county treasurers in the several counties of the state are hereby required to make out their
3 receipts for all money received by them, whether for taxes or other purposes, and before they
4 shall sign said receipts, or receive any money to be receipted for, they shall first have the
5 receipt countersigned by the county auditor, and when the receipt is so countersigned, and
6 not before, the county treasurer shall receive the money specified in such receipt, and shall
7 then sign the same and deliver it to the person making the payment therein specified. No
8 receipt, unless first countersigned by the county auditor or his deputy, shall be of any va-
9 lidity, or be considered a receipt for any money paid into the county treasury.

SEC. 2. The county auditor shall, when a treasurer's receipt is presented to him to be
2 countersigned as provided in section 1 of this act, keep an account of the gross amount spec-
3 ified in each receipt, with the name of the party in whose favor the receipt is drawn, and
4 date and number of the same, and he shall, on Monday of each week, compare his account of
5 receipts with the treasurer's account, and shall at the same time compare the stubs of the
6 treasurer's receipts with his own and the treasurer's account of money received. He shall ex-
7 amine the warrants redeemed, and all other vouchers for money paid out by the treasurer,
8 and ascertain if the amount shown to be on hand is correct. Once at least in each month
9 the county auditor shall count the funds shown to be in the hands of the treasurer, and see
10 that the funds are on hand in cash or on deposit as may be authorized by the board of super-
11 visors. The county treasurer shall give every facility necessary to the county auditor to
12 make the comparison and settlement provided for in this act.

SEC. 3. If at any time the county auditor, after having made his examination and
2 monthly settlements as provided in section 2 of this act, should find that the county treas-
3 urer is unable to account satisfactorily for all the funds that have come into his possession
4 by virtue of his office, he shall at once notify the chairman of the board of supervisors, who,

5 in connection with the auditor, shall immediately proceed to investigate the delinquency;
6 and if it is found to be of sufficient importance to endanger in any way the safety of the funds
7 in his hands, a special meeting of the board of supervisors shall be called at once. At such
8 meeting, if the delinquency is deemed of sufficient importance by the board, they shall, unless
9 the deficiency or defalcation is made good within ten days' time after notice shall have been
10 given to the treasurer, proceed against such treasurer, as contemplated in chapter 7, title V
12 of the Code. If in any case the county treasurer should receive any money as county treas-
13 urer, and give his receipt therefor, without first having the receipt countersigned by the
14 auditor, as provided in the first section of this act, he shall be deemed guilty of a misdemeanor,
15 and punished accordingly.

SEC. 4. If the county auditor fail to comply with his duties as prescribed in this act, he
2 shall be deemed guilty of a misdemeanor, and punished accordingly.