

FIRST REGULAR SESSION

SENATE BILL NO. 354

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR DEMPSEY.

Read 1st time February 11, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

1844S.011

AN ACT

To repeal section 55.030, RSMo, and to enact in lieu thereof one new section relating to county inventory.

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

Section A. Section 55.030, RSMo, is repealed and one new section enacted

2 in lieu thereof, to be known as section 55.030, to read as follows:

55.030. The county auditor of a county [of the first class] having a charter
2 form of government shall prescribe, with the approval of the governing body of the
3 county and the state auditor, the accounting system of the county. He shall keep
4 accounts of all appropriations and expenditures made by the governing body of
5 the county; and no warrant shall be drawn or obligation incurred without his
6 certification that an unencumbered balance, sufficient to pay the same, remains
7 in the appropriation account against which such warrant or obligation is to be
8 charged. He shall audit and examine all accounts, demands, and claims of every
9 kind and character presented for payment against such county, and shall approve
10 to the governing body of the county all lawful, true, and just accounts, demands,
11 and claims of every kind and character payable out of the county revenue or out
12 of any county funds before the same shall be allowed and a warrant issued
13 therefor. Whenever the county auditor deems it necessary to the proper
14 examination of any account, demand, or claim, he may examine the parties,
15 witnesses, and others on oath or affirmation touching any matter or circumstance
16 in the examination of such account, demand, or claim. At the direction of the
17 governing body of the county, he shall audit the accounts of all officers and
18 employees of the county and upon their retirement from office and shall keep a
19 correct account between the county and all county officers; and he shall examine

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

20 all records and settlements made by them for and with the governing body of the
21 county or with each other; and the county auditor shall, at all reasonable times,
22 have access to all books, county records, or papers kept by any county or township
23 officer, employee, or road overseer. He may keep an inventory of all county
24 property under the control and management of the various officers and
25 departments and shall annually take an inventory of any such property at an
26 original value of two [hundred fifty] **thousand five hundred** dollars or more
27 showing the amount, location and estimated value thereof. He shall perform such
28 other duties in relation to the fiscal administration of the county as the governing
29 body of the county shall from time to time prescribe. The county auditor shall not
30 be personally liable for any costs for any proceeding instituted against him in his
31 official capacity.

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Bill

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