FIRST REGULAR SESSION

[P E R F E C T E D**]**

SENATE BILL NO. 145

96TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR DEMPSEY.

Read 1st time January 19, 2011, and ordered printed.

Read 2nd time January 27, 2011, and referred to the Committee on Jobs, Economic Development and Local Government.

Reported from the Committee February 24, 2011, with recommendation that the bill do pass and be placed on the Consent Calendar.

Removed from the Consent Calendar February 28, 2011.

Re-reported from the Committee March 3, 2011, with recommendation that the bill do pass.

Taken up for Perfection March 16, 2011. Bill declared Perfected and Ordered Printed.

TERRY L. SPIELER, Secretary.

0990S.01P

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Section A. Section 55.030, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 55.030, to read as follows: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 form of government shall prescribe, with the approval of the governing body of the county and the state auditor, the accounting system of the county. He shall keep accounts of all appropriations and expenditures made by the governing body of the county; and no warrant shall be drawn or obligation incurred without his certification that an unencumbered balance, sufficient to pay the same, remains in the appropriation account against which such warrant or obligation is to be charged. He shall audit and examine all accounts, demands, and claims of every kind and character presented for payment against such county, and shall approve to the governing body of the county all lawful, true, and just accounts, demands, and claims of every kind and character payable out of the county revenue or out of any county funds before the same shall be allowed and a warrant issued therefor. Whenever the county auditor deems it necessary to the proper

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

examination of any account, demand, or claim, he may examine the parties, witnesses, and others on oath or affirmation touching any matter or circumstance in the examination of such account, demand, or claim. At the direction of the governing body of the county, he shall audit the accounts of all officers and employees of the county and upon their retirement from office and shall keep a correct account between the county and all county officers; and he shall examine all records and settlements made by them for and with the governing body of the county or with each other; and the county auditor shall, at all reasonable times, have access to all books, county records, or papers kept by any county or township officer, employee, or road overseer. He may keep an inventory of all county property under the control and management of the various officers and departments and shall annually take an inventory of any such property at an original value of **[**two hundred fifty**]** **one thousand** dollars or more showing the amount, location and estimated value thereof. He shall perform such other duties in relation to the fiscal administration of the county as the governing body of the county shall from time to time prescribe. The county auditor shall not be personally liable for any costs for any proceeding instituted against him in his official capacity.

✓