Chapter 210

1959 REPLACEMENT PART
(1962 reprint)

County Auditors

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MALHEUR COUNTY AUDITOR

See cross references under statutes applying to Clackamas County auditor

AUDITORS IN COUNTIES OVER 200,000 POPULATION

210.010 Auditor in counties over 200,000 to report fees collected by certain officers. In all counties with a population over 200,000, the auditor shall check up the sums collected and deposited with the county treasurer by the county officers named in ORS 204.855, and make a report of his findings to the county court or board of county commissioners on the fifth day of each month and before the salaries of such officers are paid.

210.020 to 210.100 [Reserved for expansion]

MULTNOMAH COUNTY AUDITOR

210.110 Multnomah County auditor; election; tenure. At the general election held in June 1902, there shall be elected in Multnomah County a county auditor, who shall hold office for the term of four years and until his successor is elected and qualified.

210.120 Oath of auditor; bond; sureties. The person elected under ORS 210.110 shall qualify within 30 days from the time of his election by taking and filing with the clerk of the county an oath to faithfully perform the duties of office, and by executing an official bond, with sureties to be approved by the board of county commissioners in the sum of $20,000. The bond shall contain a condition that the principal will faithfully perform the official duties then or which may thereafter be imposed upon or be required of him by law, and that at the expiration of his term of office he will surrender to his successor all property, books, papers and documents that may come into his possession. The bond shall be executed by a lawfully authorized surety company, or by two sureties who shall each justify in the amount required by the bond. When there are more than two sureties, they shall justify in an amount which the aggregate shall equal double the amount of the bond. Every surety upon such official bond other than lawfully authorized surety companies must make an affidavit, which shall be indorsed upon the bond, that he is a resident and freeholder in Multnomah County, and worth in property situated in the county, exclusive of encumbrances thereon, double the amount of his undertaking over and above all sums for which he is already liable or in any manner bound, whether as principal, indorser or surety, and whether such prior obligation or liability is conditional or absolute, liquidated or unliquidated, due or to become due. All persons offered as sureties on official bonds may be examined on oath as to their qualifications by the officers whose duty it is to approve the bond.

210.130 Additional bond of auditor. Whenever, in the opinion of the county commissioners of Multnomah County, the auditor's bond or any surety thereon becomes insufficient, they may require an additional bond. An additional bond shall also be required when a surety to a bond dies or ceases to be a resident of Multnomah County. The auditor or any of his deputies, who are required by law to give bonds, may present as surety any lawfully authorized surety company, to be approved by the county commissioners.

210.140 Liability for acts of assistants. The Multnomah County auditor shall be liable on his official bond for the acts and omissions of any of his deputies, assistants, clerks and employes appointed by him, and his official bond shall contain such a condition.

210.150 Bond of assistants. The Multnomah County auditor may require of his deputies, clerks, assistants and employes bonds of indemnity, with sufficient sureties for the faithful performance of their duties.

210.160 Auditing of auditor's salary claims; auditing of other demands. The demand of the Multnomah County auditor for his monthly salary shall be audited, allowed and ordered paid by the board of county commissioners. All other demands on account of salaries, or otherwise, fixed by law or otherwise and made payable out of the treasury, must be approved by the auditor before being ordered paid.

210.170 Auditing and allowing claims; financial records and reports. (1) The auditor shall be the accounting officer of Multnomah County. All demands, accounts or claims against the county shall be presented to him with the necessary evidence in support thereof, and he shall examine and audit the same. If he finds such demands, accounts or claims correct, lawful, just and valid, and authorized by the board of county commissioners, he shall indorse them as audited and approved, with the date thereof. How-

ever, he shall not audit and allow any such claim unless there is sufficient money therefor authorized by the county budget for the particular items of proposed expenditure. After he has audited and approved any such claim, he shall draw an order on the county treasurer for the payment thereof, which order the county treasurer shall, when presented to him, either pay or indorse "Not paid for want of funds," as provided in ORS 208.020.

(2) If at any time it is known to the auditor that the treasurer has not on hand in the general fund of the county sufficient funds with which to pay orders drawn by him against such fund, and that orders so drawn will be indorsed "Not paid for want of funds," the auditor may, with the approval of the board of county commissioners, in addition to drawing orders for claims audited and allowed by him, draw additional orders in the aggregate amount of such claims, payable to a bank, trust company or other person or corporation who shall pay to the treasurer, upon the delivery of such orders, the full amount named in the face of the orders. Sums so paid to the treasurer shall constitute a special fund in his hands for the payment of the orders drawn by the auditor in payment of claims allowed by him and included in the amount of the orders issued to such bank, trust company, other person or corporation. At the option of the borrowing authority of the county, money may also be borrowed pursuant to ORS 287.402 to 287.432 for the purposes set forth in this subsection.

(3) If a demand, claim or account and evidence in support thereof is not sufficient to satisfy the auditor as to its correctness, lawfulness, justness or validity, he shall indorse the same as audited and rejected, with the date thereof, and report the same to the board of county commissioners with such explanation as he may deem necessary.

(4) The auditor shall receive and preserve in his office all accounts, books, vouchers, documents and papers relating to the accounts and contracts of the county, its debts, revenues and other financial affairs.

(5) The auditor shall give information as to the exact condition of the treasury and of every fund thereof upon demand by the board of county commissioners, or any member thereof.

(6) All claims approved and ordered paid shall be numbered consecutively, and the order drawn for the same shall designate the fund out of which it is payable.

210.180 Necessity for audit of all county payments. Any law, rule or regulation providing for the payment of any demand of any kind or nature, except the salary of the Multnomah County auditor, out of the treasury or any fund thereof, whether from public funds or private funds deposited therein, shall be construed as requiring auditing and approval by the auditor, and an order of the board of county commissioners before payment. No order or warrant for the payment of any demand shall be valid, either in the hands of the original payee or holder, or any transferee or assignee thereof, unless the demand for which the same was issued shall have been first duly audited and approved by the auditor.

210.190 Limitations on allowance of claims. No demand shall be allowed by the Multnomah County auditor in favor of:

(1) Any corporation or person in any manner indebted to the county, except for taxes not delinquent, without first deducting the amount of any indebtedness of which he has notice.

(2) Any person having the collection, custody or disbursement of the public funds, unless his account has been presented, passed upon, approved and allowed.

(3) Any officer who has neglected to make his official returns or reports in the manner and at the time required by law or the requirements of the board of county commissioners.

(4) Any officer who has neglected to comply with any provision of law regulating his duties.

(5) Any officer or employe for the time he has absented himself without legal cause from the duties of his office during office hours. The auditor must always examine on oath any person receiving a salary from the county touching such absence.

210.200 Claim investigational powers. The Multnomah County auditor may administer oaths. He may require any person presenting for settlement an account or claim for any cause against the county to be sworn before him touching such account or claim, and when so sworn to answer orally as to any facts relative to the justice and items of such account or claim. No demand shall be approved, allowed, audited or paid unless

it specifies each item, date and amount composing it.

210.210 Duties and powers of auditor. The Multnomah County auditor shall:

(1) Keep a register of all claims presented against the county and place upon each a uniform mark or stamp, to indicate that it has been examined by him.

(2) Keep an account with each department of the county government and with each county official.

(3) Check the deposits made with the county treasurer, by the several officers, of the fees received daily by them, and the fines, forfeited bails and all county, school, road, state or other funds received from any source and deposited with the county treasurer.

(4) Establish and maintain, in each department and office of the county, such system of keeping accounts and transacting the county business as shall secure accuracy, economy and protection of the county's interests.

(5) At all times have access to any and all public books, records, and documents kept by the various officers of the county.

(6) See that all fees, dues or funds of any description, or on any account to which the county is entitled, are deposited with the county treasurer; and immediately report to the board of county commissioners any officer in default in this regard.

(7) Examine all reports of sheriffs, as to the collection of taxes, and all other general or special reports of officers or persons where any of the county's finances are involved, and report to the board of county commissioners his findings and recommendations in each case.

(8) Prepare and publish in pamphlet form, at the close of business on December 31 of each year, an exhibit of all receipts and disbursements of the county fund for the year, a statement showing the contracts entered into by the county for the year covered by the report, the name of the contractor, the work contracted for, the amount of the same, whether the bonds were required and the amount and whether let privately or by public bidding, and also publish a certified statement of the assets and liabilities of the county. Such exhibit shall also include a detailed statement of the expenses of the county, segregated as to each office and each department of the county government and business, showing the total amounts for which warrants or orders were issued or drawn during the year, and a statement showing the total amount of money paid into the county treasury for the year, from what source derived, and the amounts apportioned to the various funds.

210.220 Systems of accounts and statements; inspection of books. The Multnomah County auditor shall establish a standard system of keeping his accounts and a uniform method of statements for the same. The books of the auditor shall at all times be subject to the inspection of the board of county commissioners, or any member thereof, and of the grand jury, or to any person or persons appointed by the board or by the grand jury to examine the same.

210.230 Preparation, distribution and use of official receipts. (1) The Multnomah County auditor shall have prepared suitable forms of receipts, and from time to time he shall deliver to the treasurer and to every officer authorized by law to charge any fee, commission, percentage, allowance or compensation for the performance of any official duty, as many official receipts as may be required, charging such officers with them.

(2) Such receipts must be bound in books containing not less than one hundred receipts each, duplicate in form. The receipts shall be numbered consecutively, with duplicate of same number, and beginning with number one for each class, and provided with stubs corresponding in number with receipt and duplicate.

(3) When the books containing receipts are exhausted by the officer receiving them he shall file the stubs thereof in his office and keep the same in convenient form for examination.

(4) Whenever any receipt is issued by any officer, it shall contain the date issued, the name of the person making payment, the amount of payment, the nature of the service for which the charge is made and the name and official designation of the officer performing the service. Corresponding entries shall be made on the stub of each receipt.

(5) The receipt shall be given to the person making payment, and at the close of each day the duplicates of such receipts shall be filed with the auditor.

(6) Each officer receiving any fee, commission, percentage, allowance or compen-

sation, as described in this section, shall, on or before the fourth day of each month, pay the same to the treasurer and take his receipt therefor.

(7) The treasurer shall, on or before the fifth day of each month, file duplicates of all receipts issued by him with the auditor.

(8) All such payments by officers to the treasurer shall be accompanied by an itemized statement of the various services for which charges were made and the amount of each charge. Each officer shall file a duplicate of the statement with the auditor.

(9) Every officer receiving blank receipts from the auditor shall, on or before the fifth day of each month, exhibit to the auditor all unused receipts remaining in his hand.

210.240 to 210.300 [Reserved for expansion]

CLACKAMAS COUNTY AUDITOR

210.310 [Repealed by 1959 c.174 §6]

210.320 Clackamas County auditor; appointment; tenure. The board of county commissioners of Clackamas County shall, at its regular term for the transaction of county business in December 1925, and at its December term every four years thereafter, appoint a competent accountant as county auditor, who shall hold office for a term of four years and until his successor is elected and qualified, and whose term of office shall begin the first Monday in January immediately succeeding his appointment.

210.330 Oath of auditor; bond; sureties. The person appointed under ORS 210.320 shall qualify within 10 days from the time of his appointment by taking and filing with the clerk of the county an oath to faithfully perform the duties of office, and by executing an official bond with sureties to be approved by the board of county commissioners in the sum of $20,000. The bond shall contain a condition that the principal will faithfully perform the official duties then or which may thereafter be required of him by law, and that at the expiration of his term of office he will surrender to his successor all property, books, papers and documents that may come into his possession. The bond shall be executed by a lawfully authorized surety company, or by two sureties who shall each justify in the amount required by the bond. When there are more than two sureties, they shall justify in an amount which in the aggregate shall equal double the amount of the bond. Every surety upon such official bond, other than lawfully authorized surety companies, must make an affidavit, which shall be indorsed upon the bond, that he is a resident and freeholder in Clackamas County and worth in property situated in the county, exclusive of encumbrance thereon, double the amount of his undertaking over and above all sums for which he is already liable or in any manner bound, whether as principal, indorser or surety, and whether such prior obligation or liability is conditioned or absolute, liquidated or unliquidated, due or to become due. All persons offered as sureties on official bonds may be examined on oath as to their qualifications by the officers whose duty it is to approve the bond.

210.340 Additional bond of auditor. Whenever, in the opinion of the county commissioners of Clackamas County, the auditor's bond or any surety thereon becomes insufficient, they shall require an additional bond. An additional bond shall also be required when a surety to a bond dies or ceases to be resident of Clackamas County. The auditor or any of his deputies, who are required by law to give bonds, may present as surety any lawfully authorized surety company, to be approved by the county commissioners, and the commissioners may pay the premium thereon.

210.350 Liability for acts of assistants. The Clackamas County auditor shall be liable on his official bond for the acts and omissions of any of his deputies, assistants, clerks and employes appointed by him, and his official bond shall contain such a condition.

210.360 Bond of assistants. The Clackamas County auditor may require of his deputies, clerks, assistants and employes bonds of indemnity with sufficient sureties for the faithful performance of their duties.

210.370 Auditing of auditor's claim for salary; auditing of other demands. The demand of the Clackamas County auditor for his monthly salary shall be audited, allowed and ordered paid by the board of county commissioners. All other demands on account of salaries or otherwise, fixed by law

or otherwise, and made payable out of the treasury, must be approved by the auditor before being ordered paid.

210.380 Auditing and allowing claims; financial records and reports. (1) The auditor of Clackamas County shall be the accounting officer and purchasing agent for the county. All demands, accounts or claims against the county shall be presented to him with the necessary evidence in support thereof, and he shall examine and audit the same. If he finds such demands, accounts or claims correct, lawful, just and valid, and authorized by the county court, he shall indorse them as audited and approved, with the date thereof. After he has audited and approved any such claim he shall draw an order on the county treasurer for the payment thereof, which order the county treasurer shall, when presented to him, either pay or indorse "Not paid for want of funds," as provided in ORS 208.020.

(2) If a demand, claim or account and evidence in support thereof is not sufficient to satisfy the auditor as to its correctness, lawfulness, justness or validity, he shall indorse the same as audited and rejected, with the date thereof, and report the same to the county court, with such explanation as he may deem necessary.

(3) The auditor shall receive and preserve in his office all accounts, books, vouchers, documents and papers relating to the accounts and contracts of the county, its debts, revenues and other financial affairs.

(4) The auditor shall give information as to the exact condition of the treasury and of every fund thereof upon demand by the county court, or any member thereof.

(5) All claims approved and ordered paid shall be numbered consecutively, and the order drawn for the same shall designate the fund out of which it is payable.

210.390 Necessity for audit of all county payments. Any law, rule or regulation providing for the payment of any demand of any kind or nature, except the salary of the auditor, out of the treasury or any fund thereof, whether from public funds or private funds deposited therein, shall be construed as requiring auditing and approval by the auditor of Clackamas County, and an order of the board of county commissioners before payment. No order or warrant for the payment of any demand shall be valid, either in the hands of the original payee or holder or any transferee or assignee thereof, unless the demand for which the same was issued shall have been first duly audited and approved by the auditor.

210.400 Limitations on allowance of claims. No demand shall be allowed by the Clackamas County auditor in favor of:

(1) Any corporation or person in any manner indebted to the county except for taxes not delinquent, without first deducting the amount of any indebtedness of which he has notice.

(2) Any person having the collection, custody or disbursements of the public funds unless his account has been presented, passed upon, approved and allowed.

(3) Any officer who has neglected to make his official returns or reports in the manner and at the time required by law or the requirements of the board of county commissioners.

(4) Any officer who has neglected to comply with any provision of law regulating his duties.

(5) Any officer or employe from the time he has absented himself without legal cause from the duties of his office during office hours. The auditor may always examine on oath any person receiving a salary from the county touching such absence.

210.410 Claim investigational powers. The Clackamas County auditor may administer oaths. He may require any person presenting for settlement an account or claim for any cause against the county to be sworn before him touching such account or claim, and when so sworn to answer orally as to any facts relative to the justice and items of such account or claim. No demand shall be approved, allowed, audited or paid unless it specifies each item, date and amount composing it.

210.420 Duties and powers of auditor. The Clackamas County auditor shall:

(1) Keep a register of all claims presented against the county and place upon each a uniform mark or stamp to indicate that it has been examined by him.

(2) Keep an account with each department of the county government and with each county official.

(3) Check the deposits made with the county treasurer by the several officers, of the fees received daily by them, and the fines, forfeited bails, and all county, school,

road, state or other funds received from any source and deposited with the county treasurer.

(4) Establish and maintain, in each department and office of the county, such system of keeping accounts and transacting the county business as shall secure accuracy, economy and protection of the county's interests.

(5) At all times have access to any and all public books, records and documents kept by the various officers of the county.

(6) See that all fees, dues or funds of any description, or on any account to which the county is entitled, are deposited with the county treasurer, and immediately report to the board of county commissioners any officer in default in this regard.

(7) Examine all reports of sheriffs as to the collection of taxes, and all other general or special reports of officers or persons where any of the county's finances are involved, and report to the board of county commissioners his findings and recommendations in each case.

(8) Prepare and publish in the county official newspaper, if there is one, and if not then in some newspaper of general circulation in the county, at the close of business on June 30 and December 31 of each year, an exhibit of all receipts and disbursements of the county funds for the preceding six months, a statement showing the contracts entered into by the county for the six months covered by the report, the name of the contractor, the work contracted for, the amount of the same, whether bonds were required, and the amount and whether let privately or by public bidding, and also publish a certified statement of the assets and liabilities of the county. Such exhibit shall also include a detailed statement of the expenses of the county, segregated as to each office and each department of the county government and business, showing the total amounts for which warrants or orders were issued or drawn during the preceding six months, and a statement showing the total amount of money paid into the county treasury for the previous six months, from what source derived, and the amounts apportioned the various funds. Such exhibit or report may also be published in pamphlet form, if so ordered by the board of county commissioners.

210.430 Systems of accounts and statements; inspection of books. The Clackamas County auditor shall establish a standard system of keeping his accounts, satisfactory to the board of county commissioners, and a uniform method of statements for the same. The books of the auditor shall at all times be subject to the inspection of the board of county commissioners, or any member thereof, and of the grand jury, or to any person or persons appointed by the board or by the grand jury to examine the same, and to any taxpayer at all reasonable times.

210.440 Preparation, distribution and use of official receipts. (1) The Clackamas County auditor shall have prepared suitable forms of receipts, and from time to time he shall deliver to the treasurer and to every officer authorized by law to charge any fee, commission, percentage, allowance or compensation for the performance of any official duty, as many official receipts as may be required, charging such officer for them.

(2) Such receipts must be triplicate in form, numbered consecutively, with duplicate and triplicate of same number, and beginning with the number "1" for each class.

(3) When the books or rolls containing receipts are exhausted by the officer receiving them he shall file the triplicate thereof in his office and keep the same in convenient form for examination.

(4) Whenever any receipt is issued by any officer, it shall contain the date issued, the name of the person making payment, the amount of payment and the nature of the service for which the charge is made, and the name and official designation of the officer performing the service. Corresponding entries shall appear on each duplicate and triplicate receipt.

(5) The receipt shall be given to the person making payment, and at the close of each day the duplicates of each receipt shall be filed with the auditor.

(6) Each officer receiving any fee, commission, percentage, allowance or compensation, as described in this section, shall, on or before the fourth day of each month, pay the same to the treasurer and take his receipt therefor.

(7) The treasurer shall, on or before the fifth day of each month, file duplicates of all receipts issued by him with the auditor.

(8) All such payments by officers to the treasurer shall be accompanied by an itemized statement of the various services for

which charges were made, and the amount of each charge. Each officer shall file a duplicate of said statement with the auditor.

(9) Every officer receiving blank receipts from the auditor shall, on or before the fifth day of each month, exhibit to the auditor all unused receipts remaining in his hands.

210.450 to 210.500 [Reserved for expansion]

MALHEUR COUNTY AUDITOR

210.510 Office of Malheur County auditor created. There hereby is created the office of county auditor for Malheur County, Oregon.
[1953 c.570 §1]

210.520 Malheur County auditor; appointment; tenure. The county court of Malheur County may, at its regular term for the transaction of county business in December 1953, and at its December term every four years thereafter, appoint a competent accountant as county auditor, who shall hold office for a term of four years and until his successor is selected and qualified, and whose term of office shall begin the first Monday in January immediately succeeding his appointment.
[1953 c.570 §2]

210.530 Adoption of statutes applicable to Clackamas County auditor. In all matters and respects the office of county auditor for Malheur County created by ORS 210.510 shall operate and be governed in the same manner as provided by law for the office of county auditor for Clackamas County, Oregon, in ORS 210.310 to 210.440.
[1953 c.570 §3]

CERTIFICATE OF LEGISLATIVE COUNSEL

Pursuant to ORS 173.170, I, Sam R. Haley, Legislative Counsel, do hereby certify that I have compared each section printed in this chapter with the original section in the enrolled bill, and that the sections in this chapter are correct copies of the enrolled sections, with the exception of the changes in form permitted by ORS 173.160 and other changes specifically authorized by law.

Done at Salem, Oregon,
on November 1, 1959.

Sam R. Haley
Legislative Counsel

CHAPTERS 211 TO 213

[Reserved for expansion]