

# Chapter 210

## 1981 REPLACEMENT PART

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#### CROSS REFERENCES

- County home rule, Const Art VI, §10
  - Levy of special road district, duties, 371.655
  - Removal of Clackamas County Auditor from office, 236 250
  - Statements and reports to auditor from
    - Justice of the peace, respecting fines, forfeited bails and commitments, 51 350, 51 360
    - Municipal judge of Oregon City, 221 345
    - Sheriff, respecting prisoners, 169 380
    - Treasurer, respecting receipts, 208 100
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**210.010** [Amended by 1963 c 519 §33, 1979 c 492 §4, repealed by 1981 c 216 §14]

**210.100 Creation of office of county auditor.** The governing body of any county may by ordinance create an office of county auditor. [1981 c 216 §1]

**210.110** [Repealed by 1981 c 216 §14]

**210.120 Oath of auditor; bond; sureties.** The person appointed to the office of county auditor shall qualify within 30 days from the time of the 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 imposed upon or be required of the principal by law, and that at the expiration of the term of office the principal will surrender to any successor all property, books, papers and documents that may come into the possession of the principal. 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 the surety is a resident and freeholder in the county in which the bond is filed, and worth in property situated in the county, exclusive of encumbrances thereon, double the amount of the undertaking over and above all sums for which the surety 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. [Amended by 1981 c.216 §2]

**210.130 Additional bond of auditor.** Whenever, in the opinion of the board of county commissioners, the county 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 a resident of the county. The county auditor or any of the depu-

ties of the auditor, 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. [Amended by 1981 c 216 §3]

**210.140 Liability for acts of assistants.** A county auditor shall be liable on the official bond required under ORS 210.120 or 210.130 for the acts and omissions of any deputies, assistants, clerks and employes appointed by the county auditor, and the official bond shall contain such a condition. [Amended by 1981 c 216 §4]

**210.150 Bond of assistants.** A county auditor may require the deputies, clerks, assistants and employes of the auditor to give bonds of indemnity, with sufficient sureties for the faithful performance of their duties. [Amended by 1981 c.216 §5]

**210.160 Auditing of auditor's salary claims; auditing of other demands.** The demand of a county auditor for 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. [Amended by 1965 c 251 §5; 1981 c 216 §6]

**210.170 Auditing and allowing claims; financial records and reports.** (1) The county auditor shall be the accounting officer of the county. All demands, accounts or claims against the county shall be presented to the auditor with the necessary evidence in support thereof, and the auditor shall examine and audit the same. If the auditor finds such demands, accounts or claims correct, lawful, just and valid, and authorized by the board of county commissioners, the auditor shall indorse them as audited and approved, with the date thereof. After auditing and approving any such claim, the auditor shall draw an order on the county treasurer for the payment thereof, which order the county treasurer shall, when presented, 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, the auditor 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 the auditor may deem necessary.

(3) The auditor shall receive and preserve in the office of the auditor 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 board of county commissioners, 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. [Amended by 1981 c 216 §7]

**210.180 Necessity for audit of all county payments.** Any law or rule providing for the payment of any demand of any kind or nature, except the salary of the 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. [Amended by 1981 c 216 §8]

**210.190 Limitations on allowance of claims.** No demand shall be allowed by a 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 the auditor has notice.

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

(3) Any officer who has neglected to make 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 the duties of the officer.

(5) Any officer or employe for time absent without legal cause from the duties of such officer or employe during office hours. The auditor must always examine on oath any person receiving a salary from the county touching such absence. [Amended by 1981 c 216 §9]

**210.200 Claim investigational powers.**

A county auditor may administer oaths. The auditor may require any person presenting for settlement an account or claim for any cause against the county to be sworn before the auditor 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. [Amended by 1981 c 216 §10]

**210.210 Duties and powers of auditor.**

A 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 the auditor.

(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 findings and recommendations in each case.

(8) Prepare and publish, 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. [Amended by 1981 c 216 §11]

**210.220 Systems of accounts and statements; inspection of books.** A county auditor shall establish a standard system of keeping 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. [Amended by 1981 c 216 §12]

**210.230 Preparation, distribution and use of official receipts.** (1) A county auditor shall have prepared suitable forms of receipts, and from time to time 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 for them.

(2) When the books or rolls containing receipts are exhausted by the officer receiving them, the officer shall file a record of the receipts issued and keep the same in convenient form for examination.

(3) 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 appear on each record of the receipt.

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

(5) 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 a receipt therefor.

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

(7) 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.

(8) 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. [Amended by 1981 c 216 §13]

210.310 [Repealed by 1959 c 174 §6]

210.320 [Repealed by 1981 c 216 §14]

210.330 [Repealed by 1981 c 216 §14]

210.340 [Repealed by 1981 c 216 §14]

210.350 [Repealed by 1981 c 216 §14]

210.360 [Repealed by 1981 c.216 §14]

210.370 [Repealed by 1981 c.216 §14]

210.380 [Repealed by 1981 c.216 §14]

210.390 [Repealed by 1981 c 216 §14]

210.400 [Repealed by 1981 c 216 §14]

210.410 [Repealed by 1981 c.216 §14]

210.420 [Repealed by 1981 c.216 §14]

210.430 [Repealed by 1981 c.216 §14]

210.440 [Repealed by 1981 c 216 §14]

210.510 [1953 c.570 §1; 1965 c 341 §1; repealed by 1981 c 216 §14]

210.520 [1953 c 570 §2; repealed by 1965 c.341 §2]

210.530 [1953 c.570 §3; repealed by 1981 c 216 §14]

**CHAPTERS 211 TO 213**  
**[Reserved for expansion]**

**COUNTIES AND COUNTY OFFICERS**

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