

Chapter 210

1991 EDITION

County Accountants

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CROSS REFERENCES

- County home rule, Const. Art. VI, §10
 - Levy of special road district, duties, 371.655
 - Procedure for submitting question whether city or county public official required to file statement of economic interest, 244.201
 - Tax distribution schedule, duties, 311.390
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- Bond to state or political subdivision not invalidated by omission of statutory provision, 742.370
 - Expense of bond or letter of credit, payment, 742.354

COUNTIES AND COUNTY OFFICERS

210.010 [Amended by 1963 c.519 §33; 1979 c.492 §4; repealed by 1981 c.216 §14]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 accountant. The governing body of any county may by ordinance create an office of county accountant. [1981 c.216 §1; 1983 c.310 §2]

210.110 [Repealed by 1981 c.216 §14]

210.120 Oath of accountant; bond or letter of credit; requirements for sureties and letter of credit issuers. The person appointed to the office of county accountant 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, or an irrevocable letter of credit, in either case in the sum of \$20,000. The bond or letter of credit 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. Any 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; and any letter of credit shall be issued by a commercial bank as defined in ORS 706.005. When there are more than two sureties, or more than two letter of credit issuers, they shall justify in an amount which the aggregate shall equal double the amount of the bond or letter of credit. 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; 1983 c.310 §3; 1991 c.331 §47]

210.130 Additional bond or letter of credit of accountant. Whenever, in the opinion of the board of county commissioners, the county accountant's letter of credit, bond or any surety thereon becomes insufficient, they shall require an additional bond or letter of credit. An additional bond or let-

ter of credit shall also be required when a surety to a bond dies or ceases to be a resident of the county. The county accountant or any of the deputies of the accountant, who are required by law to give bonds or letters of credit, 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; 1983 c.310 §4; 1991 c.331 §48]

210.140 Liability for acts of assistants. A county accountant 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 employees appointed by the county accountant, and the official bond shall contain such a condition. [Amended by 1981 c.216 §4; 1983 c.310 §5]

210.150 Bond or letter of credit of assistants. A county accountant may require the deputies, clerks, assistants and employees of the accountant to give bonds of indemnity, with sufficient sureties, or to give an irrevocable letter of credit issued by a commercial bank as defined in ORS 706.005, for the faithful performance of their duties. [Amended by 1981 c.216 §5; 1983 c.310 §6; 1991 c.331 §49]

210.160 Auditing of accountant's salary claims; auditing of other demands. The demand of a county accountant 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 accountant before being ordered paid. [Amended by 1965 c.251 §5; 1981 c.216 §6; 1983 c.310 §7]

210.170 Auditing and allowing claims; financial records and reports. (1) The county accountant shall be the accounting officer of the county. All demands, accounts or claims against the county shall be presented to the accountant with the necessary evidence in support thereof, and the accountant shall examine and audit the same. If the accountant finds such demands, accounts or claims correct, lawful, just and valid, and authorized by the board of county commissioners, the accountant shall indorse them as audited and approved, with the date thereof. After auditing and approving any such claim, the accountant 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 accountant as to its correctness, lawfulness, justness or validity, the accountant 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 accountant may deem necessary.

(3) The accountant shall receive and preserve in the office of the accountant 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 accountant 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; 1983 c.310 §8]

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 accountant, 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 accountant, 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 accountant. [Amended by 1981 c.216 §8; 1983 c.310 §9]

210.190 Limitations on allowance of claims. No demand shall be allowed by a county accountant 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 accountant 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 employee for time absent without legal cause from the duties of

such officer or employee during office hours. The accountant must always examine on oath any person receiving a salary from the county touching such absence. [Amended by 1981 c.216 §9; 1983 c.310 §10]

210.200 Claim investigational powers. A county accountant may administer oaths. The accountant may require any person presenting for settlement an account or claim for any cause against the county to be sworn before the accountant 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; 1983 c.310 §11]

210.210 Duties and powers of accountant. A county accountant 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 accountant.

(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 June 30 of each 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.

(9) Prepare at least once in each calendar year an exhibit of all receipts and disbursements of the county fund for the year. 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; 1983 c.310 §12; 1991 c.683 §1]

210.220 Systems of accounts and statements; inspection of books. A county accountant shall establish a standard system of keeping accounts and a uniform method of statements for the same. The books of the accountant 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; 1983 c.310 §13]

210.230 Preparation, distribution and use of official receipts. (1) A county accountant 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 per-

forming 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 accountant.

(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 accountant.

(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 accountant.

(8) Every officer receiving blank receipts from the accountant shall, on or before the fifth day of each month, exhibit to the accountant all unused receipts remaining. [Amended by 1981 c.216 §13; 1983 c.310 §14]

- 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
