

Superseded 5/10/2016

10-6-139 City auditor or recorder -- Bookkeeping duties -- Duties with respect to payment of claims.

- (1) The city auditor in each city of the first and second class, and the city recorder in each city of the third, fourth, or fifth class shall maintain the general books for each fund of the city and all subsidiary records relating thereto, including a list of the outstanding bonds, their purpose, amount, terms, date, and place payable.
- (2)
 - (a) The city auditor or city recorder, as appropriate, shall keep accounts with all receiving and disbursing officers of the city, shall preaudit all claims and demands against the city before they are allowed, and shall prepare the necessary checks in payment.
 - (b) Those checks shall include an appropriate certification pursuant to Section 11-1-1, examples of which shall be presented in the Uniform Accounting Manual for Utah Cities.
 - (c) The city auditor or city recorder shall also certify on the voucher or check copy, as appropriate, that:
 - (i) the claim has been preaudited and documented;
 - (ii) the claim has been approved in one of the following ways:
 - (A) purchase order directly approved by the mayor in the council-mayor optional form of government, or the governing body or its delegate in other cities;
 - (B) claim directly approved by the governing body; or
 - (C) claim approved by the financial officer;
 - (iii) the claim is within the lawful debt limit of the city; and
 - (iv) the claim does not overexpend the appropriate departmental budget established by the governing body.