

Effective 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 shall:
 - (i) keep accounts with all receiving and disbursing officers of the city;
 - (ii) preaudit all claims and demands against the city before the claims or demands are allowed; and
 - (iii) prepare the necessary checks in payment.
 - (b) The city auditor or city recorder shall verify that:
 - (i) a claim has been preaudited and documented;
 - (ii) a 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 the governing body's delegate in other cities;
 - (B) claim directly approved by the governing body; or
 - (C) claim approved by the financial officer;
 - (iii) a claim is within the lawful debt limit of the city; and
 - (iv) a claim does not overexpend the appropriate departmental budget established by the governing body.

Amended by Chapter 353, 2016 General Session