BOARD OF COUNTY AUDITORS

Act 275 of 1913

AN ACT to authorize the boards of supervisors of counties to create a board of county auditors, appoint such officers, and prescribe their powers, duties and compensation.

History: 1913, Act 275, Eff. Aug. 14, 1913

The People of the State of Michigan enact:

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47.1 Board of county auditors; creation, referendum; form of resolution.

Sec. 1.

The board of supervisors of any county in this state, except in such counties where provision has heretofore been made for the creation of the office of county auditor or board of county auditors, may, upon a majority vote of the members elect of said board, at any October session thereof, submit the question of creating and establishing a board of county auditors or county auditor in such county to a vote of the electors of said county. The board of supervisors may submit the question at a general election. The following form of resolution shall be sufficient for submitting the question: Resolved, That the question of creating and establishing a board of county auditors be submitted to a vote of the electors of the county of ..... at the general election to be held on the ..... day of ..... nineteen hundred .....

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2345 ;-- CL 1929, 1203 ;-- CL 1948, 47.1

47.2 Board of county auditors; adoption of resolution, notice, form.

Sec. 2.

At least 3 weeks shall intervene between the adoption of the resolution by the board of supervisors and the time of holding such election. After the adoption of the resolution by the board of supervisors, the county clerk shall give notice thereof. Such notice shall be addressed to the electors of the county and shall set forth the action of the board of supervisors, together with a copy of the resolution, and shall further give notice that said question will be stated upon the ballot to be used at said election, as follows: Shall a board of county auditors be created and established in the county of .....? Said notice may be in the following form:

To the electors of the county of ..... Notice is hereby given that at a meeting of the board of supervisors of said county, held on the ..... day of ..... nineteen hundred ..... the following resolution was adopted: (here set forth the resolution). Notice is further given that said question will be stated on the ballots to be used at said election, as follows: Shall a board of county auditors be created and established in the county of .....?

Dated .....

.....

Clerk of the county of .....

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2346 ;-- CL 1929, 1204 ;-- CL 1948, 47.2

47.3 Referendum; notice, posting and publication, evidence; ballots, preparation and distribution, form.

Sec. 3.

Said clerk shall cause such notice to be printed in the form of a handbill, to be posted in 3 or more places in said county, at least 2 weeks before the time of such election, and also to be published in such newspaper or newspapers published and circulated in said county, as the board of supervisors may direct, once in each week for at least 2 weeks before said election. Proof of the posting and publication of such notice may be made by affidavit of any person knowing the facts, and be filed in the office of said clerk, and shall be recorded in the records of the proceedings of the board of supervisors. Such affidavits or the record thereof shall be prima facie evidence of the facts stated therein. Ballots shall be prepared and distributed by the same officers prescribed by law for general elections. The question shall be stated on such ballots as follows: Shall a board of county auditors be created and established in the county of .....? and immediately below and on different lines shall be printed the word "Yes" and the word "No." At the time mentioned in such resolution such election shall be held and the vote taken accordingly.

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2347 ;-- CL 1929, 1205 ;-- CL 1948, 47.3

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47.4 Referendum; conduct.

Sec. 4.

If upon the canvass of the votes cast at such election, it shall appear that the majority is in favor of the adoption thereof, then the question of creating and establishing a board of county auditors shall be considered as adopted in such county, and thereupon the provisions of this act shall be and become operative in such county. The manner of preparing and distributing the ballots at any general or special election held under this act, the manner of conducting, canvassing, returning and declaring the result, shall be the same as now prescribed by law for other county elections, except as herein otherwise provided.

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2348 ;-- CL 1929, 1206 ;-- CL 1948, 47.4

47.4a Repealed. 2005, Act 246, Imd. Eff. Dec. 1, 2005.

Compiler's Notes: The repealed section pertained to operation of county auditors operating under special or local act.

47.5 Board of county auditors; appointment, election, terms, vacancies, eligibility.

Sec. 5.

The board of commissioners of any county may appoint a board of county auditors of not to exceed 3 members, 1 of whom the county board of commissioners shall designate as chairperson of the board of county auditors. If the board of county auditors consists of 1 individual, that individual must be appointed for a term of 1 year. If the board consists of 2 individuals, 1 must be appointed for a term of 1 year and 1 must be appointed for a term of 2 years. If the board consists of 3 individuals, 1 must be appointed for a term of 1 year, 1 must be appointed for a term of 2 years, and 1 must be appointed for a term of 3 years. The term of office of each of these members begins on the following January 1. At each October session of the county board of commissioners before the expiration of the term of office of each of the individual members of the board, a successor must be appointed by the county board of commissioners for a term of 3 years from the following January 1. Every person appointed shall hold for the term of office indicated and until his or her successor is appointed and qualified. A person shall not be considered appointed as a member of the board of county auditors who does not receive a majority vote of all the members of the county board of commissioners. If a vacancy occurs in the board of county auditors, the vacancy must be filled by the county board of commissioners, and the appointment is for the unexpired term of the vacancy

filled. A person holding any office either elective or appointive under any county adopting this act, or any of the townships of the county, or of this state, and a person not an elector of the county, is not eligible to hold the office of county auditor. No more than 2 members of any board of county auditors shall be affiliated with the same political party.

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2349 ;-- Am. 1927, Act 362, Eff. Sept. 5, 1927 ;-- CL 1929, 1207 ;-- CL 1948, 47.5 ;-- Am. 1961, Act 63, Eff. Sept. 8, 1961 ;-- Am. 2018, Act 223, Eff. Sept. 24, 2018

47.6 Board of county auditors; conducting business at public meeting; notice of meeting; chairperson to preside; duties of clerk; availability of certain writings to public; quorum; office; compensation and expenses.

Sec. 6.

The business which the board of county auditors may perform shall be conducted at a public meeting of the board held in compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976. The chairperson of the board shall preside over its meetings. The county clerk, or the clerk's deputy, shall be in attendance during the meetings, and serve as clerk of the board, without compensation other than his or her regular salary. The county board of commissioners may appoint and fix the compensation of a secretary who shall perform the function of clerk of the board of auditors. The clerk, in addition to all duties as may devolve to him or her, shall keep a record of the business transacted by the board, and the minutes of the proceedings of meetings held, and, under the direction of the board shall have charge of all letters, papers, documents, and records of the board. A writing prepared, owned, used, in the possession of, or retained by the board in the performance of an official function shall be made available to the public in compliance with Act No. 442 of the Public Acts of 1976, being sections 15.231 to 15.246 of the Michigan Compiled Laws. Two members of the board shall constitute a quorum for the transaction of business. The county board of commissioners may provide the board of county auditors with an office at the courthouse, and the members of the board shall receive compensation and expenses as determined by the county board of commissioners. The compensation and expenses shall be payable monthly in place of all fees.

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History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2350 ;-- CL 1929, 1208 ;-- CL 1948, 47.6 ;-- Am. 1961, Act 3, Imd. Eff. Mar. 21, 1961 ;-- Am. 1977, Act 199, Imd. Eff. Nov. 17, 1977

47.7 Board of county auditors; meetings, time and place; county clerk, custodian of records; additional compensation.

Sec. 7.

The said board of county auditors shall meet for the transaction of business in the office of the clerk of said county, or in some convenient room in the court house of said county, and when said board is not in session, the clerk of said county shall receive, file and be custodian of all books and papers belonging to or intended for the said board, and deliver them on demand for examination, to any member of said board of auditors. The said board of auditors shall meet for the transaction of business in the court house on the first Monday of each month, and shall continue its session daily from 9 a.m. to 12 p.m. and from 2 p.m. to 5 p.m. until pending business is disposed of, but the members of the board receiving 5 dollars per day shall not receive said pay for a longer period than 5 days in any 1 month: Provided, however, That the board of supervisors of any county may by resolution require the services of the individual members more than 5 days per month and fix the compensation of the members of said board in such sum in excess of the above stated amount as they shall deem just.

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2351 ;-- Am. 1927, Act 362, Eff. Sept. 5, 1927 ;-- CL 1929, 1209 ;-- CL 1948, 47.7

47.8 Board of county auditors; audit of claims against county, payment; violation of section, penalty.

Sec. 8.

No claim against any county adopting the provisions of this act, including all claims incurred by the county drain commissioner, shall be paid by the treasurer of said county until it shall have been duly audited and allowed by the board of county auditors, and payment of an audited claim shall be made only upon a warrant duly signed by the chairman of said board, and countersigned by the clerk, excepting salaries fixed by law or the board of supervisors of said county and jury and witness fees, primary school money and such other funds as may come into the hands of the county treasurer, which are created by and disbursed under special statutes relating thereto. Any person violating this section of this statute shall on conviction thereof, be punished by fine not exceeding 1,000 dollars or by imprisonment not exceeding 2 years, or by both such fine and imprisonment in the discretion of the court.

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2352 ;-- CL 1929, 1210 ;-- CL 1948, 47.8

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47.9 Board of county auditors; powers and duties.

Sec. 9.

The said board shall have power, and it is hereby expressly authorized and directed:

First, To audit all claims which are chargeable against the said county, as in section 8 above provided, and to draw warrants therefor, duly signed by its chairman and countersigned by the clerk; but no warrant shall be drawn or issued by said board except for the amount of a just claim against said county, which has been duly allowed by said board;

Second, To purchase such books, stationery, blanks, printed matter, furniture and general supplies, as shall be necessary for the use of the county and its officers, and the circuit court;

Third, To examine the books and accounts of all county officers. The board, may as often as it deems necessary require the accounts and vouchers of any county officer to be presented, and after the same shall have been examined and audited by said board, it shall not be required that said account be again audited by the county board of supervisors. Whenever any moneys are paid to the county treasurer by an officer or agent of said county, such officer or agent shall take a duplicate receipt therefor, which shall be filed forthwith in the office of the said board, and said county treasurer shall at the end of each month, and at such other times as may be required by said board, report to said board all moneys received by him, from and after making his last report;

Fourth, To recommend to the board of supervisors the number of clerks, assistants and other help necessary in the several county offices, and also recommend compensation for such deputies, clerks and assistants employed therein, and in the circuit court when not otherwise provided by law;

Fifth, To designate and establish a system of records and accounts for the various county offices, and require any county officer to make report under oath of any subject or matter connected with the duties of his office. Any person violating the provision of the subdivision shall, upon conviction thereof, be punished as provided in section 8 hereof;

Sixth, To approve any and all official bonds in which the county may be interested, where the approval of such bonds is not otherwise provided by law. The board may require any officer, deputy or assistant or clerk to give bond to the people of the state of Michigan in such sum as it deems reasonable and necessary for the faithful performance of their respective duties;

Seventh, To summon witnesses, administer oaths and take testimony as to the legality of any bill or claim pending before said board;

Eighth, To prepare on or before the tenth day of each month, a statement signed by the clerk of said board of all claims passed upon by the board during the preceding month. Copies of the statement shall be on file and available for inspection only by the public at the clerk's office;

Ninth, To prepare annually before the first day of October of each year, a detailed estimate of the necessary expenses of said county for the ensuing calendar year, together with an estimate of the probable receipts of the county from all sources other than taxation. These estimates shall be presented to the board of supervisors at its annual October session, on the first day of such session, with recommendation of said board of auditors as to the amount of money necessary to be raised by taxation for the several purposes of the county expenditures;

Tenth, To have immediate charge and control of the court house and all other county buildings of said county

and to provide for the maintenance of the same in an appropriate manner: Provided, That no more than $1,000.00 shall be expended in any 1 year for repairing or improving the county buildings;

Eleventh, To contract for the printing of all proceedings of the board of supervisors and for printing all official ballots as prepared by the board of county election commissioners, and such other printing as may be required in the various county offices, all of which shall be contracted for with the lowest responsible bidder;

Twelfth, To elect 1 of their members to act as chairman pro tempore in case of the illness or unavoidable absence of said chairman.

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2353 ;-- CL 1929, 1211 ;-- CL 1948, 47.9 ;-- Am. 1964, Act 207, Eff. Aug. 28, 1964

47.10 Repealed. 1983, Act 87, Imd. Eff. June 16, 1983.

Compiler's Notes: The repealed section pertained to the bills of a county justice of the peace.

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47.11 Board of county auditors; members' interest in contracts prohibited.

Sec. 11.

No member of said board of auditors shall be directly or indirectly interested in any contract with said county which may involve the expenditure of any county money, or in the sale of supplies to said county, or in the performance of any paid services of said county other than the services as a member of said board.

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2355 ;-- CL 1929, 1213 ;-- CL 1948, 47.11

47.12 Board of county auditors; county prosecuting attorney as legal advisor, duties.

Sec. 12.

The prosecuting attorney for the said county shall, without any compensation other than his regular salary, be the legal advisor of said board of auditors and shall, on the request of any member thereof, render an opinion in writing on the legal status of any bill pending before said board, and shall on his motion, investigate the findings of said board, whenever in his opinion, the public service will be benefited thereby, and shall institute criminal proceedings against the members of said board or any of them, for malfeasance or misfeasance in office.

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2356 ;-- CL 1929, 1214 ;-- CL 1948, 47.12

47.13 Violations; penalties.

Sec. 13.

(1) A member of the board of auditors who conspires with a claimant or another person to defraud the county, or wilfully or grossly neglects the duties of the member's office, shall be guilty of a misdemeanor, punishable as provided in section 8.

(2) Except as provided in subsections (3) and (4) a member of the board of auditors who violates a provision of this act shall be guilty of a misdemeanor, punishable as provided in section 8. A conviction because of a violation of

this act shall result in the immediate vacation of office.

(3) A member of the board of auditors who intentionally violates this act with regard to a meeting held pursuant to section 6 shall be subject to the penalties imposed in Act No. 267 of the Public Acts of 1976 for violations of that act.

(4) A member of the board of auditors who arbitrarily and capriciously violates this act with regard to a writing prepared, owned, used, in possession of, or retained by the board shall be subject to the penalties imposed in Act No. 442 of the Public Acts of 1976 for violations of that act.

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2357 ;-- CL 1929, 1215 ;-- CL 1948, 47.13 ;-- Am. 1977, Act 199, Imd. Eff. Nov. 17, 1977

47.14 Construction of act.

Sec. 14.

In the event that the board of supervisors shall submit the question of the appointment of a county auditor as provided in section 1 of this act, then all the provisions of this act shall be construed so as to permit the carrying out of the provisions of this act by an individual qualified as herein provided, to be known as county auditor.

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2358 ;-- CL 1929, 1216 ;-- CL 1948, 47.14

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47.15 Board of county auditors; bond, oath of office.

Sec. 15.

Before entering upon his official duties each member of the board of county auditors shall execute a bond in the sum of 2,000 dollars with sufficient sureties to be approved by the circuit judge of said county, assuring the faithful performance of his respective duties, and shall take and subscribe to the constitutional oath of office and file the same in the office of the county clerk. The expense of procuring the said bonds shall be paid by the county.

History: 1913, Act 275, Eff. Aug. 14, 1913 ;-- CL 1915, 2359 ;-- CL 1929, 1217 ;-- CL 1948, 47.15