

**BOARD OF COUNTY AUDITORS (EXCERPT)**  
**Act 275 of 1913**

**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