

**COUNTY PUBLIC IMPROVEMENT ACT OF 1939 (EXCERPT)**  
**Act 342 of 1939**

**46.180 Audit of financial records and accounts; disbursement of funds.**

Sec. 10.

The board of auditors shall audit the financial records and accounts for the construction or acquisition of any improvements or facilities by the county authorized herein. All funds for the purchase of land, construction, acquisition, maintenance, and operation of improvements or facilities authorized by the county board of commissioners shall be disbursed by direction of the county agency and paid by the county treasurer. In counties not having a board of auditors, the county board of commissioners shall perform the duties designated herein for the board of auditors.

**History:** 1939, Act 342, Eff. Sept. 29, 1939 ;-- Am. 1941, Act 353, Eff. Jan. 10, 1942 ;-- CL 1948, 46.180 ;-- Am. 1953, Act 186, Imd. Eff. June 9, 1953 ;-- Am. 1974, Act 46, Imd. Eff. Mar. 19, 1974