

**SALARIES; WAYNE COUNTY (EXCERPT)**  
**Act 261 of 1947**

**45.454 County officers; record books and accounting forms for uniform system of accounts; audit of accounts; rules and regulations of board of county auditors for deposit and disbursement of funds; duties of county treasurer.**

Sec. 4. The board of auditors of said county shall prepare and provide said county treasurer, county clerk, register of deeds, circuit court commissioners, prosecuting attorney, friend of the court, clerk of the common pleas court, sheriff, and every other officer or official whose salary in whole or in part is paid by the county and who, in the course of his official duties, receives any funds either public or private, with the proper books, blanks and forms for the regular and systematic accounting of all moneys received by them from whatever source, in order that every officer and official shall maintain a system of accounting as nearly uniform as may be practicable. Said board shall provide each of said officers with blanks, each having a stub attached, bound in book form and consecutively numbered, for all certificates or certified copies of records on which a fee is collectible. Said blanks shall have entered on their face the amount of the fee collected and for what purpose paid, and shall be a record of the amounts collected by the officer issuing the same. Said board of county auditors shall also have the power and they are hereby authorized at least once each year or more frequently if necessary to examine the books and accounts of the county treasurer and other county officers, and they shall on demand be exhibited to them by said officers. And as often as said board may require, the accounts and vouchers of the said county officers shall be audited and allowed by them, and after the same shall have been audited by said board it shall not be requisite that such accounts and vouchers be again audited by the board of supervisors.

The board of auditors may, by resolution, provide rules and regulations for: (1) the regular deposit of funds with the county treasurer or other recognized depositories approved by the board of auditors; and (2) for the method of disbursing or distributing private funds, by every officer or official whose salary in whole or in part is paid by the county and who, in the course of his official duties, receives any funds either public or private. Whenever any moneys are paid to the county treasurer by any officer or agent of said county, such officer or agent shall take a duplicate receipt therefor, which shall be filed in the office of said board. Said treasurer shall on each day report to said board the moneys received by him on that day, and after making his last report. They shall keep an account of all moneys which may be chargeable against the county treasurer and any other officer who may receive any moneys belonging to the county, and shall keep an account with said officers showing the amounts with which they should be credited, and their accounts shall be so kept that the financial affairs of the county may at any time be ascertained by inspection of the books of said board.

**History:** 1947, Act 261, Eff. Oct. 11, 1947;—CL 1948, 45.454;—Am. 1955, Act 24, Imd. Eff. Apr. 7, 1955.