

COUNTY BOARDS OF COMMISSIONERS (EXCERPT)
Act 156 of 1851

46.13b County controller or board of auditors; appointment by board of supervisors, compensation, tenure, removal; controller as chief accounting officer, powers and duties.

Sec. 13b. The board of supervisors in any county other than counties operating under elected boards of auditors unless presently operating with a county controller, by a majority vote of its members-elect, may appoint a county controller or board of auditors and fix the salary, to be paid in like manner as the salaries of other county officers are paid. The controller or board of auditors after appointment shall hold the office at the pleasure of the board of supervisors and may be removed in the manner provided by law for the removal of county officers, or by a 2/3 vote of all the supervisors elected to office. The controller shall be the chief accounting officer of the county and shall have charge and supervision of the accounts and accounting of every office, officer and department of the county, the whole or any part of the expense of which are borne by the county. The controller shall see that a system of accounting is installed and properly kept by every office, officer and department of the county in strict accord with the provisions of law, and in addition to which he may prescribe and direct the keeping of such other accounts and records and the making of such reports as in his judgment are necessary to properly record and report the financial transactions of the county. All county officers or employees shall furnish such information respecting all county matters in their charge as the controller shall require. The controller shall keep in his office a general ledger in which shall be set up controlling accounts which shall show at all times the assets and liabilities of the county, and of each and every of its funds. The controller shall examine regularly the books and accounts of the several officers, agents and departments of the county and report his findings to the board of supervisors at such times as they shall prescribe. The controller shall make all purchases of books, stationery, materials and supplies which may be required by the county or its officers and agents, the purchase of which is not otherwise provided for by law, and no contract or order for the purchase of any such materials or supplies shall be valid or binding upon the county, nor shall the county be liable for the purchase price thereof, except upon the written order of the controller. This provision shall not apply to any contract or purchase which may be ordered by the board of supervisors at any regular, adjourned or special session thereof, wherein payment is provided by the resolution authorizing such contract or purchase. The controller shall be the custodian of and have charge of the operation, maintenance and repairs of the county courthouse and grounds, including any power, heating or lighting plant in connection therewith, and in like manner the repairs to the county jail. He shall not create any liability in excess of the appropriations theretofore made by the board of supervisors. The controller shall perform such other duties as the board of supervisors may impose.

History: Add. 1927, Act 257, Imd. Eff. May 23, 1927;—Am. 1929, Act 132, Imd. Eff. May 7, 1929;—CL 1929, 1135;—CL 1948, 46.13b;—Am. 1969, Act 49, Imd. Eff. July 17, 1969.