

Budgets

50.540. Offices to prepare estimates of expenditures and revenues — duties of budget officer — hearings. — 1. On or before September first of each year in counties of class one, and on or before December first in counties of class two, and on or before the fifteenth day of January in counties of classes three and four, each department, office, institution, commission, or court of the county receiving its revenues in whole or in part from the county shall prepare and submit to the budget officer estimates of its requirements for expenditures and its estimated revenues for the next budget year compared with the corresponding figures for the last completed fiscal year and estimated figures for the current fiscal year. The expenditure estimates shall be classified to set forth the data by funds, organization units, character and objects of expenditure; the organization units may be subclassified by functions and activities, if so directed by the budget officer. The estimates shall be accompanied by work programs showing the work planned to be done and the estimated cost thereof classified according to funds, organization units, character and objects of expenditure. The estimate of revenue shall be prepared by the accounting officer and shall be classified to show the receipts by funds, organization units and sources. The budget officer may cause estimate forms to be prepared and sent to the departments, offices, institutions, commissions and courts, or may direct the accounting officer to do so, and may direct that the estimates be returned to the accounting officer for tabulation. If any department, office, institution, commission or court fails to return its estimates by September tenth in counties of class one, or by December first in counties of class two, or by January fifteenth in counties of classes three and four, the budget officer shall make the estimates and his estimates shall be considered as the estimates of the department, office, institution, commission or court. All boards and commissions responsible for the expenditure of funds derived from countywide levies, including, but not limited to, library, hospital, health units and similar political subdivisions, shall file with the budget officer a copy of their final budget for the following year prior to the time the budget officer must submit the comprehensive budget to the county commission for inclusion by the budget officer with the consolidated county budget for the budget year.

2. The budget officer shall review the estimates, altering, revising, increasing or decreasing the items as he deems necessary in view of the needs of the various spending agencies and the probable income for the year.

3. The budget officer may direct any officer to appear and explain his estimates or to present additional information.

4. The budget officer shall then prepare the budget document in the form prescribed by section [50.550](#), and transmit it to the county commission not later than November fifteenth in counties of class one, December fifteenth in counties of class two, February first in counties of classes three and four. The budget officer shall recommend and the county commission shall fix all salaries of employees, other than those established by law, except that no salary for any position shall be fixed at a rate above that fixed by law for the position. The budget officer shall provide in his recommendations, and the county commission shall provide in its appropriation order, that an amount equal to not less than three percent of the total estimated general fund revenues shall be

appropriated each year as an emergency fund. At any time during the year the county commission in counties of class one may make transfers from the emergency fund to any other appropriation, and in counties of classes two, three and four the county commission may make these transfers on recommendation of the budget officer; but the transfers in all classes shall be made only for unforeseen emergencies and only on unanimous vote of the county commission.

5. (1) The budget officer or the county commission, in counties of class one, shall hold public hearings before the preparation and adoption of the budget document. Whenever the budget officer recommends any decrease or reduction in the estimate of any department, officer, commission or other agency of the county, he shall give special notice to the officer or agency of the decrease or reduction and the officer or agency is entitled to be heard thereon by the county commission.

(2) The budget officer, in counties of class two, shall hold public hearings before preparation of the budget document or before submission to the county commission.

(3) The budget officer, in counties of classes three and four, shall hold a public hearing, in the presence of the county commission, before preparation of the budget document.

(4) In all classes of counties, all estimates, work programs and other budget information shall be open to public inspection at any time.

50.622. Amendment of annual budget by any county during fiscal year receiving additional funds, procedure — decrease permitted, when. — 1. Any county may amend the annual budget during any fiscal year in which the county receives additional funds, and such amount or source, including, but not limited to, federal or state grants or private donations, could not be estimated when the budget was adopted. The county shall follow the same procedures as required in sections [50.525 to 50.745](#) for adoption of the annual budget to amend its budget during a fiscal year.

*2. Any county may decrease the annual budget twice during any fiscal year in which the county experiences a verifiable decline in funds of two percent or more, and such amount could not be estimated or anticipated when the budget was adopted, provided that any decrease in appropriations shall not unduly affect any one officeholder. Before any reduction affecting an independently elected officeholder can occur, negotiations shall take place with all officeholders who receive funds from the affected category of funds in an attempt to cover the shortfall. The county shall follow the same procedures as required in sections [50.525 to 50.745](#) to decrease the annual budget, except that the notice provided for in section [50.600](#) shall be extended to thirty days for purposes of this subsection. Such notice shall include a published summary of the proposed reductions and an explanation of the shortfall.

*3. Any decrease in an appropriation authorized under subsection 2 of this section shall not impact any dedicated fund otherwise provided by law.

*4. County commissioners may reduce budgets of departments under their direct supervision and responsibility at any time without the restrictions imposed by this section.

5. Subsections 2, 3, and 4 of this section shall expire on July 1, 2027.

6. Notwithstanding the provisions of this section, no charter county shall be restricted from amending its budget under and pursuant to the terms of its charter.

Discretionary Funds

50.535. County sheriff's revolving fund established – fees deposited into, use of moneys – no prior approval for expenditures required – authorized payment of certain expenses – excess funds, use of. – 1. Notwithstanding the provisions of sections [50.525 to 50.745](#), the fee collected pursuant to subsections 11 and 12 of section [571.101](#) shall be deposited by the county treasurer into a separate interest-bearing fund to be known as the "County Sheriff's Revolving Fund" to be expended at the direction of the county or city sheriff or his or her designee as provided in this section.

2. No prior approval of the expenditures from this fund shall be required by the governing body of the county or city not within a county, nor shall any prior audit or encumbrance of the fund be required before any expenditure is made by the sheriff from this fund. This fund shall only be used by law enforcement agencies for the purchase of equipment, to provide training, and to make necessary expenditures to process applications for concealed carry permits or renewals, including but not limited to the purchase of equipment, information and data exchange, training, fingerprinting and background checks, employment of additional personnel, and any expenditure necessitated by an action under section [571.114](#) or [571.117](#). Except as provided in subsection 5 of this section, if the moneys collected and deposited into this fund are not totally expended annually, then the unexpended balance may remain in said fund and the balance may be kept in said fund to accumulate from year to year. This fund may be audited by the state auditor's office or the appropriate auditing agency. The funds received under section [571.101](#) shall be used only to supplement the sheriff's funding received from other county, state, or general funds. The county commission shall not reduce any sheriff's budget as a result of funds received under section [571.101](#).

3. Notwithstanding any provision of this section to the contrary, the sheriff of every county, regardless of classification, is authorized to pay, from the sheriff's revolving fund, all reasonable and necessary costs and expenses for activities or services occasioned by compliance with sections [571.101 to 571.121](#). Such was the intent of the general assembly in original enactment of this section and sections [571.101 to 571.121](#), and it is made express by this section in light of the decision in *Brooks v. State of Missouri*, (Mo. Sup. Ct. February 26, 2004). The application and renewal fees to be charged pursuant to section [571.101](#) shall be based on the sheriff's good faith estimate, made during regular budgeting cycles, of the actual costs and expenses to be incurred by reason of compliance with sections [571.101 to 571.121](#). If the maximum fee permitted by section [571.101](#) is inadequate to cover the actual reasonable and necessary expenses in a given year, and there are not sufficient accumulated unexpended funds in the revolving fund, a sheriff may present specific and verified

evidence of the unreimbursed expenses to the office of administration, which upon certification by the attorney general shall reimburse such sheriff for those expenses from an appropriation made for that purpose.

4. If pursuant to subsection 13 of section [571.101](#), the sheriff of a county of the first classification designates one or more chiefs of police of any town, city, or municipality within such county to accept and process applications for concealed carry permits, then that sheriff shall reimburse such chiefs of police, out of the moneys deposited into this fund, for any reasonable expenses related to accepting and processing such applications.

5. Any excess funds unnecessary to meet the mandate of subsection 3 of this section may be expended for other purposes or transferred to discretionary funds for county sheriffs; provided that, no claim for inadequate coverage under subsection 3 of this section has been made within the last five years resulting in reimbursement from the office of administration for expenses incurred implementing sections [571.101 to 571.121](#).

57.280. Sheriff to receive charge, civil cases — service of process, fee. — 1. Sheriffs shall receive a charge for service of any summons, writ or other order of court, in connection with any civil case, and making on the same either a return indicating service, a non est return or a nulla bona return, the sum of twenty dollars for each item to be served, except that a sheriff shall receive a charge for service of any subpoena, and making a return on the same, the sum of ten dollars; however, no such charge shall be collected in any proceeding when court costs are to be paid by the state, county or municipality. In addition to such charge, the sheriff shall be entitled to receive for each mile actually traveled in serving any summons, writ, subpoena or other order of court the rate prescribed by the Internal Revenue Service for all allowable expenses for motor vehicle use expressed as an amount per mile, provided that such mileage shall not be charged for more than one subpoena or summons or other writ served in the same cause on the same trip. All of such charges shall be received by the sheriff who is requested to perform the service. Except as otherwise provided by law, all charges made pursuant to this section shall be collected by the court clerk as court costs and are payable prior to the time the service is rendered; provided that if the amount of such charge cannot be readily determined, then the sheriff shall receive a deposit based upon the likely amount of such charge, and the balance of such charge shall be payable immediately upon ascertainment of the proper amount of said charge. A sheriff may refuse to perform any service in any action or proceeding, other than when court costs are waived as provided by law, until the charge provided by this section is paid. Failure to receive the charge shall not affect the validity of the service.

2. The sheriff shall receive for receiving and paying moneys on execution or other process, where lands or goods have been levied and advertised and sold, five percent on five hundred dollars and four percent on all sums above five hundred dollars, and half of these sums, when the money is paid to the sheriff without a levy, or where the lands or goods levied on shall not be sold and the money is paid to the sheriff or person entitled thereto, his agent or attorney. The party at whose application any writ, execution, subpoena or other process has issued from the court shall pay the sheriff's costs for the removal, transportation, storage, safekeeping and support of any property to be seized

pursuant to legal process before such seizure. The sheriff shall be allowed for each mile, going and returning from the courthouse of the county in which he resides to the place where the court is held, the rate prescribed by the Internal Revenue Service for all allowable expenses for motor vehicle use expressed as an amount per mile. The provisions of this subsection shall not apply to garnishment proceeds.

3. The sheriff upon the receipt of the charge herein provided for shall pay into the treasury of the county any and all charges received pursuant to the provisions of this section. The funds collected pursuant to this section, not to exceed fifty thousand dollars in any calendar year, shall be held in a fund established by the county treasurer, which may be expended at the discretion of the sheriff for the furtherance of the sheriff's set duties. Any such funds in excess of fifty thousand dollars in any calendar year shall be placed to the credit of the general revenue fund of the county. Moneys in the fund shall be used only for the procurement of services and equipment to support the operation of the sheriff's office. Moneys in the fund established pursuant to this subsection shall not lapse to the county general revenue fund at the end of any county budget or fiscal year.

4. Notwithstanding the provisions of subsection 3 of this section to the contrary, the sheriff, or any other person specially appointed to serve in a county that receives funds under section [57.278](#), shall receive ten dollars for service of any summons, writ, subpoena, or other order of the court included under subsection 1 of this section, in addition to the charge for such service that each sheriff receives under subsection 1 of this section. The money received by the sheriff, or any other person specially appointed to serve in a county that receives funds under section [57.278](#), under this subsection shall be paid into the county treasury and the county treasurer shall make such money payable to the state treasurer. The state treasurer shall deposit such moneys in the deputy sheriff salary supplementation fund created under section [57.278](#).

221.102. Canteen or commissary in county jail authorized — revenues to be kept in separate account — fund created. — 1. The sheriff of any county may establish and operate a canteen or commissary in the county jail for the use and benefit of the inmates, prisoners, and detainees.

2. Each county jail shall keep revenues received from its canteen or commissary in a separate account. The acquisition cost of goods sold and other expenses shall be paid from this account. A minimum amount of money necessary to meet cash flow needs and current operating expenses may be kept in this account. The remaining funds from sales of each canteen or commissary shall be deposited into the "Inmate Prisoner Detainee Security Fund" and shall be expended for the purposes provided in subsection 3 of section [488.5026](#). The provisions of section [33.080](#) to the contrary notwithstanding, the money in the inmate prisoner detainee security fund shall be retained for the purposes specified in section [488.5026](#) and shall not revert or be transferred to general revenue.

488.5026. Two dollar surcharge for all criminal cases, funds to be deposited in inmate prisoner detainee security fund — use of moneys. — 1. Upon approval of the governing body of a city, county, or a city not within a county, a surcharge of two dollars shall be assessed as costs in each court proceeding filed in any court in any city, county, or city not within a county adopting such a surcharge, in all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of the state, including an infraction and violation of a municipal ordinance; except that no such fee shall be collected in any proceeding in any court when the proceeding or the defendant has been dismissed by the court or when costs are to be paid by the state, county, or municipality. A surcharge of two dollars shall be assessed as costs in a juvenile court proceeding in which a child is found by the court to come within the applicable provisions of subdivision (3) of subsection 1 of section [211.031](#).

2. Notwithstanding any other provision of law, the moneys collected by clerks of the courts pursuant to the provisions of subsection 1 of this section shall be collected and disbursed in accordance with sections [488.010 to 488.020](#), and shall be payable to the treasurer of the governmental unit authorizing such surcharge.

3. The treasurer shall deposit funds generated by the surcharge into the "Inmate Prisoner Detainee Security Fund". Funds deposited shall be utilized to acquire and develop biometric verification systems and information sharing to ensure that inmates, prisoners, or detainees in a holding cell facility or other detention facility or area which hold persons detained only for a shorter period of time after arrest or after being formally charged can be properly identified upon booking and tracked within the local law enforcement administration system, criminal justice administration system, or the local jail system. The funds deposited in the inmate prisoner detainee security fund shall be used only to supplement the sheriff's funding received from other county, state, or federal funds. The county commission shall not reduce any sheriff's budget as a result of any funds received within the inmate prisoner detainee security fund. Upon the installation of the information sharing or biometric verification system, funds in the inmate prisoner detainee security fund may also be used for the maintenance, repair, and replacement of the information sharing or biometric verification system, and also to pay for any expenses related to detention, custody, and housing and other expenses for inmates, prisoners, and detainees.

Auditing

State Auditor

29.200. Audits to be conducted at discretion of auditor or request of governor — auditor's duties. — 1. Except as provided under subsection 2 of this section, all audits conducted under this chapter may be made at the discretion of the auditor without advance notice to the organization being audited. An audit also shall be conducted upon the request of the governor as provided under section [26.060](#), and the expenses for any such audit conducted upon the request of the governor shall be paid as provided in section [26.090](#).

2. The auditor, on his or her initiative and as often as he or she deems necessary, to the extent deemed practicable and consistent with the overall responsibility as contained in this chapter, shall make or cause to be made audits of all or any part of the activities of the state agencies.

3. The auditor shall make, or cause to be made, audits of all or any parts of political subdivisions and other entities as authorized in this chapter or any other law of this state.

4. In selecting audit areas and in evaluating current audit activity, the auditor may, at his or her discretion, consider and utilize, in whole or in part, the relevant audit coverage and applicable reports of the audit staffs of the various state agencies, independent contractors, and federal agencies.

5. The auditor shall be authorized to contract with federal audit agencies, or any governmental agency, on a cost-reimbursement basis, to perform audits of federal grant programs administered by the state departments and institutions in accordance with agreements negotiated between the auditor and the contracting federal audit agencies or any governmental agency. In instances where the grantee state agency shall subgrant such federal funds to local governments, regional councils of government, other local groups, or private or semiprivate institutions or agencies, the auditor shall have the authority to examine the books and records of these subgrantees to the extent necessary to determine eligibility and proper use in accordance with state and federal laws and regulations. The auditor shall charge and collect from the contracting federal audit agencies, or any governmental agencies, the actual cost of all the audits of the grants and programs that are conducted by the auditor under the contract. Amounts collected under these arrangements shall be deposited into the state treasury and be credited to the state auditor-federal fund and shall be available to hire sufficient personnel to perform these contracted audits and to pay for related travel, supplies, and other necessary expenses.

6. (1) In the auditor's reports of audits conducted under this chapter and reports of special investigations, the auditor shall make any comments, suggestions, or recommendations deemed appropriate concerning any aspect of the auditee's activities and operations.

(2) If, in making any report under subdivision (1) of this subsection, the auditor fails to make any suggestions or recommendations for any practice deemed inadequate by the auditor, the auditee may request that the auditor make, and the auditor shall provide, suggestions or recommendations, to the extent allowed under governmental auditing standards, for how to remedy the inadequate practice.

(3) The auditor shall make a summary of any report of an audit conducted under this chapter. Such summary shall contain a summary of the recommendations provided to the auditee, if any.

7. The auditor shall audit the state treasury at least once annually.

8. The auditor may examine the banking accounts and records of the state treasurer, state agency, or any political subdivision at any bank or financial institution provided that the bank or financial

institution shall not be required to produce the requested accounts or records until the auditor, treasurer, state agency, or political subdivision reimburses the reasonable document production costs of the bank or financial institution.

9. The auditor may, as often as the auditor deems necessary, conduct a detailed review of the bookkeeping and accounting systems in use in the various state agencies that are supported partially or entirely by state funds. Such examinations shall be for the purpose of evaluating the adequacy of systems in use by such agencies. In instances where the auditor determines that existing systems are outmoded, inefficient, or otherwise inadequate, the auditor shall recommend changes to the state agency and notify the general assembly of the recommended changes.

10. The auditor shall, through appropriate tests, determine the propriety of the data presented in the state comprehensive annual financial report, and shall express the auditor's opinion in accordance with generally accepted government auditing standards.

11. The auditor shall provide a report to the governor, attorney general, and other appropriate officials of facts in the auditor's possession which pertain to the apparent violation of penal statutes or apparent instances of malfeasance, misfeasance, or nonfeasance by an officer or employee.

12. At the conclusion of an audit, the auditor or the auditor's designated representative shall supply a copy of a draft report of the audit to, and discuss such draft with, the official, or that official's designated representative, whose office is subject to audit. On any audit of a state agency or political subdivision of the state, the auditee shall provide responses to any recommendations contained in the draft report within thirty days from the receipt of the draft report.

13. The auditor shall notify the general assembly, the governor, the director of each agency audited, and other persons as the auditor deems appropriate that an audit report has been published, its subject and title, and the locations, including state libraries, at which the report is available. The auditor then shall distribute copies of the report only to those who request a report. The copies shall be available in written form or available on the official website of the auditor. The auditor may charge a reasonable fee for providing a written copy of an audit report. The auditor also shall file a copy of the audit report in the auditor's office; this copy shall be a permanent public record. Nothing in this subsection shall be construed to authorize or permit the publication of information that is otherwise prohibited by law from being disclosed.

14. Nothing in this chapter shall be construed to infringe upon or deprive the legislative, executive, or judicial branches of state government of any rights, powers, or duties vested in or imposed upon them by statute or the constitution of this state.

15. Nothing in this chapter shall be construed by the courts of this state in a manner inconsistent with [Article II](#) of the Constitution of Missouri.

16. The auditor shall be responsible for receiving reports of allegations of improper governmental activities as provided in section [29.221](#). The auditor shall adopt policies and procedures necessary to provide for the investigation or referral of such allegations.

17. In accordance with the state's records retention schedule, the auditor shall maintain a complete file of all audit reports and reports of other examinations, investigations, surveys, and reviews issued under the auditor's authority. Audit workpapers and other evidence and related supportive material directly pertaining to the work of the auditor's office shall be retained according to an agreement between the auditor and the state archives. To promote intergovernmental cooperation and avoid unnecessary duplication of audit effort, pertinent workpapers and other supportive material related to issued audit reports may be, at the discretion of the auditor and unless otherwise prohibited by law, made available for inspection by duly authorized representatives of the state and federal government who desire access to, and inspection of, such records in connection with a matter officially before them, including criminal investigations. Except as provided in this section, audit workpapers and related supportive material shall be kept confidential, including any interpretations, advisory opinions, or other information or materials used and relied on in performing the audit.

29.221. Reports of improper governmental activities, auditor's duties. — 1. The auditor shall provide various means to receive reports of allegations of improper governmental activities, which shall include a telephone hotline, electronic mail, and internet access. The auditor shall periodically publicize the hotline telephone number, electronic mail address, internet website address, and any other means by which the auditor may receive reports of allegations of improper governmental activities. Individuals who make a report under this section may choose to remain anonymous until the individual affirmatively consents to having the individual's identity disclosed.

2. The auditor shall receive and initially review reports of allegations of improper governmental activities of state agencies, political subdivisions, or state or political subdivision officers or employees within the scope of authority set forth in this section, including misappropriation, mismanagement, waste of resources, fraud, or violations of state or federal law, rule or regulation. After conducting an initial review, the auditor may investigate those allegations the auditor deems to be credible. When the auditor believes that an allegation of improper governmental activity is outside the authority set forth in this section, the auditor shall refer the allegation to the appropriate state agency responsible for the enforcement or administration of the matter for investigation. When the auditor believes that an allegation of improper governmental activity involves matters set forth in this subsection, those matters shall be referred as follows:

- (1) Allegations of criminal misconduct to either the attorney general or the prosecuting attorney for the county where the alleged misconduct occurred;
- (2) Allegations of violations of sections [105.450 to 105.496](#) to the Missouri ethics commission;
- (3) Allegations of violations of [chapter 115](#) to the appropriate election authority or the secretary of state.

29.235. Authority of auditor and authorized agents. — 1. The auditor and the auditor's authorized agents are authorized to:

(1) Examine all books, accounts, records, reports, vouchers of any state agency or entity subject to audit, insofar as they are necessary to conduct an audit under this chapter, provided that the auditor complies with state and federal financial privacy requirements prior to accessing financial records including provisions presented in [chapter 408](#) and provided that the auditor or other public entity reimburses the reasonable documentation and production costs relating to compliance with examination by the auditor or auditor's authorized agents that pertain to:

(a) Amounts received under a grant or contract from the federal government or the state or its political subdivisions;

(b) Amounts received, disbursed, or otherwise handled on behalf of the federal government or the state;

(2) Examine and inspect all property, equipment, and facilities in the possession of any state agency, political subdivision, or quasi-governmental entity that were furnished or otherwise provided through grant, contract, or any other type of funding by the state of Missouri or the federal government; and

(3) Review state tax returns, except such review shall be limited to matters of official business, and the auditor's report shall not violate the confidentiality provisions of tax laws. Notwithstanding confidentiality provisions of tax laws to the contrary, the auditor may use or disclose information related to overdue tax debts in support of the auditor's statutory mission.

2. All contracts or agreements entered into as a result of the award of a grant by state agencies or political subdivisions shall include, as a necessary part, a clause describing the auditor's access as provided under this section.

3. The auditor may obtain the services of certified public accountants, qualified management consultants, or other professional persons and experts as the auditor deems necessary or desirable to carry out the duties and functions assigned under this chapter. Unless otherwise authorized by law, no state agency shall enter into any contract for auditing services without consultation with, and the prior written approval of, the auditor.

4. (1) Insofar as necessary to conduct an audit under this chapter, the auditor or the auditor's authorized representatives shall have the power to subpoena witnesses, to take testimony under oath, to cause the deposition of witnesses residing within or without the state to be taken in a manner prescribed by law, and to assemble records and documents, by subpoena or otherwise. The subpoena power granted by this section shall be exercised only at the specific written direction of the auditor or the auditor's chief deputy.

(2) If any person refuses to comply with a subpoena, the auditor shall seek to enforce the subpoena before a court of competent jurisdiction to require the attendance and testimony of witnesses and the production of books, papers, correspondence, memoranda, contracts, agreements, and other records. Such court may issue an order requiring such person to appear before the auditor or officers designated by the auditor to produce records or to give testimony relating to the matter under investigation or in question. Any failure to comply with such order of the court may be punished by such court as contempt.

50.057. Audit, when, by whom (certain counties of the first classification). — The accounts of any county of the first class not having a charter form of government, or the accounts of any officer or office of such county, may be audited at any time, if the county commission determines such an audit desirable or necessary, either by a certified public accountant employed by the county commission or by the state auditor, as the county commission may determine. If the audit is to be made by the state auditor, the state auditor shall be requested by the county commission to make the audit, as provided by law. Unless the audit is requested only for a particular officer or office, the audit shall also review the records of the receipts and disbursements and the property inventory of every officer or office of the county which receives or disburses money on behalf of the county or which holds property belonging to the county. Upon completion of the investigation, the certified public accountant or the state auditor, as the case may be, shall render a report to the county commission together with a statement showing under appropriate classifications the receipts and disbursements of the county or of the particular officer or office of the county for which the audit was requested, as the case may be, during the period covered by the audit. For audits performed by the state auditor, all expenses incurred in performing the audit, including salaries of auditors, examiners, clerks, and other employees of the state auditor, shall be paid by the county or county commission and the moneys are to be deposited in the petition audit revolving trust fund pursuant to section [29.230](#).

50.160. Powers of county commission — auditing and enforcement of claims of county — refusal to testify, penalty. — The county commission may:

- (1) Audit, adjust and settle all accounts to which the county is a party;
- (2) Order the payment out of the county treasury of any sum of money found to be due by the county on such accounts;
- (3) Enforce the collection of money due the county;
- (4) Order suit to be brought on the bond of any delinquent and require the prosecuting attorney for the county to commence and prosecute the same;
- (5) Issue all necessary process to secure the attendance of any person, whether party or witness, whom it deems necessary to examine in the investigation of any accounts;

(6) In order to procure the exhibition or delivery to it of any accounts, books, documents or other papers, it may issue process directed to the person in whose custody or care the accounts, books, documents or other papers may be, commanding him to deliver or transmit the same to such commission, which process shall be served by the sheriff;

(7) * Examine all parties and witnesses on oath, touching the investigation of any accounts, and if any person being served with such process shall not appear according to the command thereof, without reasonable cause, or if any person in attendance at any hearing or proceeding shall, without reasonable cause, refuse to be sworn or to be examined, or to answer a question or to produce a book or paper, or to subscribe or swear to his deposition, he shall be deemed guilty of a misdemeanor;

(8) If it finds it necessary to do so, it may employ an accountant to audit the accounts of the various county officers.

County Auditor

55.130. Shall countersign all warrants (second class and certain first class counties). — The county auditor of each county of the first class not having a charter form of government and of each county of the second class shall countersign all warrants issued by the county commission, and shall keep a record of the date thereof, the number of same, to whom issued, the amount thereof, and upon what fund drawn.

55.160. Duties (second classification and certain first classification counties). — The auditor of each county of the first classification not having a charter form of government and of each county of the second classification shall keep an inventory of all county property under the control and management of the various officers and departments and shall annually take an inventory of such property at an original value of one thousand dollars or more showing the amount, location and estimated value thereof. The auditor shall keep accounts of all appropriations and expenditures made by the county commission, and no warrant shall be drawn or obligation incurred without the auditor's certification that an unencumbered balance, sufficient to pay the same, remain in the appropriate account or in the anticipated revenue fund against which such warrant or obligation is to be charged. The auditor shall audit the accounts of all officers of the county annually or upon their retirement from office. The auditor shall audit, examine and adjust all accounts, demands, and claims of every kind and character presented for payment against the county, and shall in the auditor's discretion approve to the county commission of the county all lawful, true, just and legal accounts, demands and claims of every kind and character payable out of the county revenue or out of any county funds before the same shall be allowed and a warrant issued therefor by the commission. Whenever the auditor thinks it necessary to the proper examination of any account, demand or claim, the auditor may examine the parties, witnesses, and others on oath or affirmation touching any matter or circumstance in the examination of such account, demand or claim before the auditor allows same. The auditor shall not be personally liable for any cost for any proceeding instituted against the auditor in the auditor's official capacity. The auditor shall keep a correct account between the county and all county and township officers, and shall examine all records and

settlements made by them for and with the county commission or with each other, and the auditor shall, whenever the auditor desires, have access to all books, county records or papers kept by any county or township officer or road overseer. The auditor shall, during the first four days of each month, strike a balance in the case of each county and township officer, showing the amount of money collected by each, the amount of money due from each to the county, and the amount of money due from any source whatever to such office, and the auditor shall include in such balance any fees that have been returned to the county commission or to the auditor as unpaid and which since having been returned have been collected.

55.161. Additional duties (second class and certain first class counties). — In addition to all other duties imposed upon the county auditor in counties of the first class not having a charter form of government and in counties of the second class, he shall have the following duties:

(1) He shall audit, examine and adjust all accounts of county officials and courts operating in such counties where there is an accumulation of moneys, taxes, fees, fines and miscellaneous public funds received from any and all sources by county officials and courts operating in such counties, and which are accumulated and intended for public purposes other than the general administrative functions of the county, provided that such extra duty of accounting is to be performed in the same manner as is now by statute prescribed for the general county administrative business. He shall also audit moneys and funds belonging to any levee district organized and operating in such county, moneys to be disbursed to school districts organized and operating in such county, and moneys to be disbursed in the county for library, hospital, recreation, public health and civil defense purposes;

(2) He shall prepare a statement of the estimated revenues of the county, classified as to funds and sources, and shall furnish the budget officer of the county with an itemized list of county expenditures for as many previous fiscal years as may be deemed proper for enabling the budget officer to arrive at a reasonable estimate of the anticipated revenues and the necessary expenses of the county in the preparation of the county budget;

(3) He shall countersign, on behalf of the county, all licenses issued for the sale of intoxicating liquor and shall keep in a readily accessible form a record of all such county licenses issued; and

(4) In counties of the second class only, he shall serve as a member of the county board of equalization.

55.240. Sheriff to make monthly report to auditor (second class and certain first class counties).

— The sheriff of each county of the first class not having a charter form of government and of each county of the second class shall, on the last secular day of each month, make out and file with the auditor a full and complete statement of all fines and forfeitures by him collected, stating therein from whom and when collected, the amount thereof, and on what account; and he shall file with such statement a receipt showing to whom he has paid the same; he shall also at the same time file with the auditor a receipt for any and all moneys and fees paid by him to any officer whose duty it is to make settlement with the county commission, and whose duty it is to report to the auditor the receipts and expenditures of his office.