

**CHAPTER 58-11
TOWNSHIP BOARD OF AUDITORS**

58-11-01. Township board of auditors - Members - Duties.

The board of township supervisors shall constitute a board of auditors for the purpose of auditing all accounts payable by the township. Two members of the board of township supervisors acting as the board of auditors constitute a quorum.

58-11-02. Meetings of board of auditors - When held - Duties.

The board of auditors shall meet on the second Tuesday in March and on the second Monday in June in each year and at such other times as it deems necessary and expedient for the purpose of auditing and settling all charges against the township. It shall state on each account the amount allowed by it, but no allowance may be made for any account which does not state specifically each item and the nature thereof.

58-11-03. Auditing accounts of treasurer and other township officers.

At its meeting on the second Tuesday of March in each year, the board of auditors shall examine and audit the accounts of the township treasurer for all moneys received and disbursed. At the meeting, the board shall audit the accounts of all other township officers who are authorized to receive or disburse money of the township. If a new treasurer has been elected at the annual meeting, the board of auditors shall audit the final statement of the outgoing treasurer at a meeting on the fourth Tuesday in March.

58-11-04. Board to report accounts audited and allowed and budget for ensuing year.

The board of auditors shall make a report stating in detail the items of account audited and allowed, the nature of each account, and the name of the person to whom such account was allowed. It shall also prepare a statement of the fiscal concerns of the township and an estimate of the sum necessary for the current and incidental expenses thereof for the ensuing year.

58-11-05. Report to be read at township meeting - Reference to committee.

The report of the board of auditors must be produced and must be read publicly by the township clerk at the next ensuing township meeting, and the whole or any portion of such report may be referred by order of the meeting to a committee whose duty it is to examine the same and report thereon to the meeting.

58-11-06. Treasurer shall pay all orders.

The amount of any account audited and allowed by the board of auditors and the amount of any account voted to be allowed at any township meeting must be paid by the township treasurer on the order of the board signed by the chairman and countersigned by the clerk of the township. Approval of any account audited and allowed by the board must be recorded in the record of its proceedings and this is sufficient to indicate approval without requiring a majority of the board to sign or initial the voucher or order for payment. All orders issued to any person by the board for any sum due from such township shall be receivable in payment of the township taxes of such township.