

SECTION VIII--FINANCE OFFICER'S DUTIES

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MUNICIPAL FINANCE OFFICER:

The governing board of any municipality may, by ordinance of the governing board, combine the duties of the treasurer and auditor/clerk under one officer who shall be known as the municipal finance officer. The municipal finance officer shall perform all the duties of the treasurer and auditor/clerk except where duplicate records are required. (SDCL 9-14-1)

AUDITOR OR CLERK:

The duties of the auditor or clerk are set out in various sections of the code. A listing of the various duties and the section of the code where they may be found is shown below.

Keep the regular books of account. (SDCL 9-14-18)

Supervise accounting system. (SDCL 9-14-19)

Keep a record of governing board proceedings. (SDCL 9-14-17)

Draw and countersign all warrants. (SDCL 9-14-17, 9-14-18)

Keep the corporate seal. (SDCL 9-14-17)

Countersign all contracts. (SDCL 9-14-17)

Examine treasurer's records. (SDCL 9-14-21)

Audit and adjust all claims against the municipality before they are allowed by the governing board. (SDCL 9-14-21)

Keep a book in which all contracts shall be entered. (SDCL 9-14-21)

Certify annual tax levy to county auditor. (SDCL 9-21-20)

Maintain special assessment record. (SDCL 9-43-24)

File bonds of all employees and officials of municipality except auditor's bond. (SDCL 9-14-9)

Prepare, publish and file annual financial report. (SDCL 9-22-21)

Maintain bond record. (SDCL 9-22-22)

Prepare budget before September 1 of each year and submit to governing board. (SDCL 9-22-23)

Maintain a file of annual inventories. (SDCL 5-24-3)

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TREASURER:

The duties of the treasurer are shown in various parts of the code. A list of these duties and the applicable code is shown below.

Receive monies of municipality and maintain a cash receipts journal. (SDCL 9-22-2)

Issue prenumbered receipts in duplicate giving the original to the payer and the duplicate to the auditor. (SDCL 9-22-3)

Invest surplus cash balances of municipality. (SDCL 9-22-12)

Maintain a warrant register listing all warrants issued by funds. (SDCL 9-22-18)

Compare cash balances monthly with auditor. (SDCL 9-22-19)

Report to the governing board giving a full and detailed account of all receipts and expenditures since the last report. (SDCL 9-22-20)

Maintain a register of all warrants not paid for want of funds. (SDCL 9-23-9)

File auditor's bond. (SDCL 9-14-9)

MINUTES OF GOVERNING BODY PROCEEDINGS:

The minutes of the governing body proceedings are the fundamental communication between the governing body and the taxpayers. It is with this thought in mind that the following format was prepared.

With the exception of the first two and the last paragraphs, topic and subtopic headings have been utilized to make the minutes easier to read. Proceedings may or may not be transacted in the order in which they are presented in the suggested format. Their importance lies not in the order in which they were discussed but rather in the subject matter. Topic and subtopic headings need be shown only for those topics actually discussed at a meeting.

To illustrate some of the items which are discussed in the suggested format the minutes of an actual meeting were converted using fictitious names.

It is the duty of the auditor, clerk or finance officer to deliver a copy of the official proceedings within one week after a meeting is held to the publisher. The publisher is required to publish the proceedings within ten days after receiving the same. (SDCL 9-18-1.1 and 17-2-18.1)