

### **331.504 Duties as clerk to the board.**

The auditor shall:

1. Record the proceedings of the board. The minutes of the board shall include a record of all actions taken and the complete text of the motions, resolutions, amendments, and ordinances adopted by the board. Upon the request of a supervisor present at a meeting, the minutes shall include a record of the vote of each supervisor on any question before the board.
2. Maintain the books and records required to be kept by the board under section 331.303.
3. Sign all orders issued by the board for the payment of money.
4. Record the reports of the treasurer of the receipts and disbursements of the county.
5. Maintain a file of all accounts acted upon by the board with the board's action on each account. If the board allows an expenditure from an account, the auditor shall indicate the amount of expenditure and the bill or claim for which the expenditure is allowed.
6. Furnish a copy of the proceedings of the board required to be published as provided in section 349.18.
7. Number each claim consecutively in the order of filing and enter the claim in the claim register alphabetically by the name of the claimant and including the date of filing, the number of the claim and its general nature, the action of the board, and if allowed, the fund from which the claim is paid. A record of the claims allowed at each session of the board shall be included in the minute book by reference to the numbers of the claims as entered in the claim register.
8. File for presentation to the board all unliquidated claims against the county and all claims for fees or compensation, except salaries fixed by state law. The claims, before being audited or paid, shall be itemized to clearly show the basis of the claim and whether for property sold or furnished for services rendered or for another purpose. An action shall not be brought against the county relating to a claim until the claim is filed as provided in this subsection and the payment refused or neglected.

[R60, § 319; C73, § 320, 2610, 3843; C97, § 470, 1300, 3528; C24, 27, 31, 35, 39, § **5123, 5124, 5141**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 333.1(16), 331.20, 331.21; S81, § 331.504; 81 Acts, ch 117, § 503]

83 Acts, ch 29, § 1