

ACCOUNTING OFFICER: County clerk is accounting officer under
Laws of Mo. 1933, p. 340.

28154 Sec 21 Laws 1933

7-26

July 25, 1933



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Hon. William Hicks
Kansas City, Missouri
2814 Prospect Ave.

Dear Sir:

This department is in receipt of your request for
an opinion as to the following state of facts:

" * * I am dropping you these few lines
in regard to Senate Bill #154, Section
21, with regards to the County Clerk.

Please give me your opinion in regards
to Section 21. Does this mean the
County Clerk of Jackson County to be the
Accounting Officer?

The County Clerk has always kept the
Official records and always recognized
by the State Auditor. * * *

Section 21, Laws of Mo. 1933, p. 340, provides as
follows:

"Wherever in this act the term 'budget
officer' shall appear, it shall be deem-
ed to mean the presiding judge of the
county court, unless the county court
shall have by order designated the
county clerk as budget officer. Wherever
the term 'accounting officer' shall
appear, it shall be deemed to mean the
county clerk, auditor, accountant, or
other officer or employe keeping the
principal financial records of the county."

Section 13161 R. S. No. 1929, provides as follows:

"It shall be the duty of the clerk of the county court: First, to keep regular accounts between the treasurer and the county, charging him therein with all moneys paid into the treasury, and crediting him with the amount he may have disbursed between the periods of his respective settlements with the court; second, to keep just accounts between the county and all persons, bodies politic and corporate, chargeable with moneys payable into the county treasury, or that may become entitled to receive moneys therefrom; third, to file and preserve in his office all accounts, vouchers and other papers pertaining to the settlement of any account to which the county shall be a party, copies whereof, certified under the hand and seal of the clerk, shall be admitted in evidence in all courts of law and elsewhere; fourth, to issue warrants on the treasury for all moneys ordered to be paid by the court, keep an abstract thereof, present the same to the county court at every regular term, balance and exhibit the accounts kept by him as often as required by the court, and keeps his books and papers at all times ready for the inspection of the same, or any judge thereof."

It is the opinion of this department that the county clerk of Jackson County is the 'accounting officer' as provided in Laws of Mo. 1933, p. 340.

Yours very truly,

APPROVED

Attorney General.

JOHN W. HOFFMAN, JR.,
Assistant Attorney General.

JWH:MM