

ACCOUNTS OR TO MAKE SUCH REPORTS IN SUCH FORMS AS THE DIRECTOR OF FINANCE MAY DEEM ADVISABLE AND MAY PRESCRIBE.

(2) TO ESTABLISH AND MAINTAIN CURRENT ACCOUNTS OF ALL APPROPRIATIONS, REVENUES AND DISBURSEMENTS MADE BY THE COUNTY COMMISSIONERS SO AS TO SHOW IN DETAIL THE APPROPRIATIONS MADE TO EACH ACCOUNT, THE SOURCES THEREOF, THE AMOUNTS DRAWN THEREON, THE PURPOSE FOR WHICH SUCH AMOUNTS WERE EXPENDED AND THE UNENCUMBERED BALANCE THEREOF AND TO SUBMIT AT EACH MEETING OF THE COUNTY COMMISSIONERS A SUMMARY SHOWING THE AMOUNTS RECEIVED, EXPENDED AND ON HAND IN EACH ACCOUNT AS OF THAT DATE.

(3) TO PRESCRIBE THE FORMS AND TO SUPERVISE AND DIRECT THE PREPARATION OF ALL COUNTY BUDGET SUBMISSIONS AND TO ASSIST IN THE PREPARATION OF ALL COUNTY BUDGETS.

(4) TO KEEP THE BOARD OF COUNTY COMMISSIONERS ADVISED ON THE FINANCIAL CONDITION OF THE COUNTY AND MAKE SUCH RECOMMENDATIONS AS MAY SEEM TO HIM ADVISABLE; TO REMAIN CONTINUALLY AVAILABLE TO ADVISE THE COUNTY COMMISSIONERS ON ALL FINANCIAL MATTERS, INCLUDING BUT NOT LIMITED TO INVESTMENT OF COUNTY MONEYS AND PURCHASE AND ISSUANCE OF BONDS; AND TO SUBMIT AT LEAST ONCE A YEAR TO THE COUNTY COMMISSIONERS A COMPLETE FINANCIAL STATEMENT SHOWING THE ASSETS, LIABILITIES AND FINANCIAL CONDITION OF THE COUNTY.

(5) TO CONTROL ALL COUNTY EXPENDITURES ON THE BASIS OF AUTHORIZED BUDGET ALLOTMENTS AND TO REPORT THEREON TO THE SEVERAL OFFICES, DEPARTMENTS, BOARDS, COMMISSIONS AND OTHER AGENCIES OF THE COUNTY GOVERNMENT.

(6) TO EXAMINE, AUDIT AND APPROVE ALL BILLS, DEMANDS OR CHARGES AGAINST THE COUNTY AND TO DETERMINE THE REGULARITY, LEGALITY AND CORRECTNESS OF THE SAME.

(7) TO PERFORM SUCH OTHER FUNCTIONS AS MAY BE ASSIGNED TO HIM FROM TIME TO TIME BY THE COUNTY COMMISSIONERS.

D. LIBERAL CONSTRUCTION OF PROVISIONS. THE PROVISIONS OF THIS CHAPTER SHALL BE LIBERALLY CONSTRUED SO AS TO ENABLE THE COUNTY COMMISSIONERS, THE DIRECTOR OF FINANCE AND ALL OTHER COUNTY DEPARTMENTS, OFFICES AND AGENCIES TO REALIZE THE MAXIMUM ADVANTAGES TO BE ATTAINED FROM INTEGRATED SUPERVISION OF THE FINANCIAL AFFAIRS OF THE COUNTY. NOTHING CONTAINED HEREIN SHALL BE CONSTRUED TO EMPOWER THE DIRECTOR OF FINANCE TO SUPERVISE THE ADMINISTRATION OF THE OFFICE OF THE COUNTY TREASURER OR TO AFFECT THE DUTIES,