

8-33. Public notice of sitting of board to consider applications for appropriations.

The county commissioners shall, during the month of ~~November~~ ~~May~~ MARCH of each year, give notice to the people of the county, by advertisement in at least two newspapers of general circulation and published in the county, of the times and place of the sitting of the board of estimates during the following ~~December~~ ~~June~~ APRIL and that at such sittings, the board of estimates will consider applications for appropriations for improvements and other purposes and such other matters as may be brought before them in connection with which money may be appropriated.

8-42. Appointment; vacancies; oath.

The county commissioners shall, on or before the first day of ~~June~~ 1939, and annually thereafter, on or before the first day of ~~January~~ ~~July~~ appoint a certified public accountant, duly licensed under the laws of the State, of good standing and experienced in county auditing, who shall be designated as the auditor for the county and who shall hold office for one year from the date of appointment. The county commissioners shall request bids of three or more certified public accountants, qualified as heretofore provided, and shall appoint the lowest qualified bidder. The county commissioners shall fill any vacancies that may occur in such office within ten days after the same is known to exist. The auditor so appointed shall, before entering upon the discharge of his duties, take before the clerk of the circuit court of the county the oath prescribed by the constitution of the state.

8-43. To set up system of bookkeeping or accounts.

The county auditor shall, as soon as practicable after entering upon the discharge of his duties, prepare and set up a system of bookkeeping or accounts, such as will not be in conflict with the authority granted any other state department having control or supervision over the records in the offices of the county commissioners, the county treasurer, county board of education, county roads board and sheriff. After the system of bookkeeping or accounts has been so set up, it shall be mandatory upon the clerk of the county commissioners, the county treasurer, the county board of education, the county roads board and the sheriff to keep and maintain the books and accounts of their respective offices in accordance with such system. All accounts or claims against the county or any officer or agency of the county, unpaid and outstanding on ~~December thirty-first~~ ~~June thirtieth~~ of any *fiscal* year, shall be filed on or before ~~January~~ ~~July~~ thirty-first of the following *fiscal* year. The reports of the auditor shall show such claims.

8-44. Annual examination of books, vouchers, etc.

The county auditor shall annually, before the first day of ~~June~~ ~~December~~, make a thorough, complete and detailed examination of all books, papers, accounts and vouchers in the offices of the county commissioners, county treasurer, county board of education, county roads board and sheriff of the county and of all the papers and matters that pertain to or are in any way connected with the money and finances of the county and the collection, disbursement and expendi-