

(2) The compensation of the [director] *Director* of Finance shall be determined by the county commissioners in their discretion. The [director] *Director* of [finance] *Finance* shall be required to furnish bond with corporate surety conditioned upon the proper performance of his duties in [such] *whatever* amount [as] the county commissioners shall prescribe. The premium for the bond shall be paid [out of] *with* county funds.

(3) The [director] *Director* of [finance] *Finance* shall have the following powers and duties:

(i) To supervise the financial administration of each office, department, board, commission, institution or other agency of county government, ~~including all government agencies supported wholly or partially by county funds~~; to periodically study and investigate the organization and management and the bookkeeping and accounting procedures of [such] *those* agencies; and to direct [such] *those* agencies to adopt and follow [such] *whatever* method of conducting their offices or of keeping books and accounts, [or to] *and* make [such] *whatever* reports [in such forms as] the [director] *Director* of [finance] *Finance* may deem advisable and may prescribe, ~~provided, however, that where State statutes or regulations are in conflict with actions or directions of the Director of Finance, the State statutes or regulations shall govern~~ GOVERNMENT AGENCIES NOT COVERED BY THE PROVISIONS OF THIS SECTION SHALL MAKE AVAILABLE TO THE DIRECTOR OF FINANCE SUCH BOOKS, ACCOUNTS, RECORDS, AND REPORTS AS HE MAY REQUIRE.

(ii) 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 purposes for which [such amounts were] expended, and the unencumbered balance thereof; and to submit to the county commissioners at least monthly a summary showing the amounts received, expended and on hand in each account as of that date.

(iii) To prescribe the forms and to supervise and direct the preparation of all county budget [submissions] *requests* and to assist in the preparation of all county budgets.

(iv) To keep the board of county commissioners and Director of Administration advised on the financial condition of the county and make [such] *whatever* recommendations as may seem to him advisable; to remain continually available to advise the Director of Administration and 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.

(v) To control and supervise all county expenditures on the basis of authorized budget allotments, insofar as they are not subject to any State law or regulation, and to report monthly thereon to the several offices, departments, boards, commissions, and other agencies of the county government.