

COUNTY ADMINISTRATOR FOR FISCAL SERVICES or by resolution of the County Commissioners in the event that the [Director] DEPUTY COUNTY ADMINISTRATOR fails or is unable to make [such] A designation.

C. Powers and duties generally. The [Director of Finance shall have] THE DEPUTY COUNTY ADMINISTRATOR FOR FISCAL SERVICES HAS the following powers and duties:

(1) To supervise the financial administration of each office, department, board, commission, institution or other agency of county government of any kind[,]; to periodically study and investigate the organization and management and the bookkeeping and accounting procedures of [such agencies] EACH AGENCY; and to direct [such agencies] EACH AGENCY to adopt and follow [such] THE method of conducting [their offices or of keeping] THE AGENCY'S OFFICE AND TO KEEP books and accounts [or] AND to make [such] reports in [such forms as] THE FORM THAT the [Director of Finance may deem] DEPUTY COUNTY ADMINISTRATOR FOR FISCAL SERVICES CONSIDERS advisable and [may prescribe] PRESCRIBES.

(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] EACH county budget [submissions] SUBMISSION and to assist in the preparation of [all] THE county [budgets] BUDGET.

(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] ADVICE ABOUT THE investment of county moneys and THE 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] ON EXPENDITURES 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.