Each city auditor of each city shall keep the city auditor's office at the meeting place of the
governing body or at such place as designated by the governing body. The city auditor's salary
shall be fixed by the city governing body and the city auditor shall receive no fees or per diem in
addition thereto.

The city auditor, with the consent and approval of the governing body of the city, may
appoint a deputy and file such appointment in the city auditor's office. The deputy, if one is
appointed, shall aid in the performance of the duties of the office under the auditor's direction
and in the absence or disability of the auditor, or if there is a vacancy in the office of the auditor,
the deputy shall perform the duties of the auditor. The auditor and the surety on the auditor's
official bond shall be liable for the acts of the deputy.

40-16-03. Duties of city auditor in general.
It shall be the duty of each city auditor:
1. Meetings. To attend all meetings of the governing body and keep a complete record of
   its proceedings. The official proceedings are to be signed by the auditor when they are
   prepared and by the executive officer upon board approval at a subsequent meeting.
2. Records. To keep all papers and records of the city.
3. Records. To maintain a complete record of all financial transactions of the city which
   includes receipts, disbursements, fund balances, and other assets, liabilities, and
   equity.
4. Bonds and evidences of indebtedness. To examine and countersign all bonds, orders,
   or other evidences of indebtedness of the city before the same become valid.
5. Books of account. To keep regular books of account in which the city auditor shall
   enter all indebtedness of the city and which at all times shall show the financial
   condition of the city, the amount of bonds, orders, certificates, or other evidences of
   indebtedness issued by the governing body, the amount of all bonds, orders,
   certificates, or other evidences of indebtedness which have been redeemed, and the
   amount of each outstanding.
6. List of bonds, orders, and other evidences of indebtedness. To make and keep a list of
   outstanding city bonds, orders, certificates, or other evidences of indebtedness
   showing to whom and for what purpose the same were issued, when and where each
   is payable, the rate of interest each bears, and to recommend such action to the
   governing body as will secure the punctual payment of the principal and interest of
   such bonds or other indebtedness.
7. Countersign contracts. To countersign all contracts made in behalf of the city if the
   necessary funds have been provided to pay the liability incurred thereunder, to
   countersign certificates of work authorized by any committee of the governing body, or
   by any city officer. Each contract made in behalf of a city or to which a city is a party
   shall be void unless countersigned by the auditor.
8. Present communications. To present to the governing body for its consideration at its
   next meeting all communications, claims, and other matters filed in the city auditor's
   office.
9. Ordinances and official bonds. To record all ordinances adopted and licenses granted
   by the city and all official bonds of city officers in books kept for that purpose which
   shall be open to public inspection at reasonable times.
10. Work certificates. To keep a list of all certificates issued by the city for work or any
    other purpose.
Accounts with officers. To keep accounts with all receiving and disbursing officers of the city showing the amount they have received from the different sources of revenue, and the amount which they have disbursed under the direction of the governing body.

Record of official acts. To keep a record of the city auditor's official acts and doings and to enter all contracts in an indexed book which shall be open to the inspection of the public.

Special assessment lists. To make a list of all certificates for the payment of which special taxes are to be levied in each year in time for the same to be inserted in the tax roll in the form of a schedule of special taxes and to certify to the correctness thereof. The certified schedule shall be prima facie evidence of the legality and regularity of the taxes levied in pursuance thereof, but no irregularity in the making of such lists shall invalidate any such special tax.

Receipts. To issue prenumbered duplicate receipts for all moneys paid into the city treasury from whatever source received specifying the date and amount of such payment and upon what account such money is paid. Such receipts shall be recorded numerically in the record of receipts.

Disbursements. Submit all claims against the city to the governing body for approval. Upon approval, the auditor shall draw and countersign, along with the executive officer, a warrant in payment of the claim. No warrant shall be delivered or mailed until such warrant has been recorded in the disbursement record. Approval of all claims shall be recorded in the official proceedings of the governing body showing the warrant number, payee, and amount, except that salaries and wages may be consolidated in one order, and this shall be sufficient to indicate approval without requiring a majority of the members of the governing body to sign or initial the voucher or order for payment.

Monthly reconciliment. To reconcile monthly the bank statements listing all deposits in transit and outstanding checks.

Additional duties. To perform, from time to time, such duties not required specifically by the provisions of this chapter as the governing body may direct.

Training. For an individual who is appointed to the position of city auditor, to complete, within one year of assuming office, training based on a curriculum specific to that office and approved by a statewide association representing cities.

40-16-04. Reports of city auditor.

The city auditor of each city shall prepare and submit to the governing body of the city reports as follows:

1. Monthly financial statement. A monthly financial statement shall be prepared showing the revenues, expenditures, transfers, and fund balances.

2. Annual financial statement. An annual financial statement shall be prepared, on or before March first, showing the revenues, expenditures, transfers, and fund balances of the city for the year ended December thirty-first. This financial statement shall be retained in the office of the city auditor as a permanent public record.

40-16-05. Auditor to publish statement.

Within sixty days after the close of each fiscal year, the auditor of each city shall make and cause to be published in the official city newspaper a financial statement of the city showing the receipts and disbursements on account of each fund during the last preceding year.

40-16-06. Claims and demands against city filed with auditor - Duty of auditor.

All claims and demands against a city, whether founded on contract or otherwise, and to be paid from any fund, including a municipal utilities fund, shall be filed with the city auditor. The city auditor shall examine each claim filed and determine whether or not it is properly itemized and certified in the form prescribed in section 54-14-04. If a claim is filed on a contract, the city auditor shall determine whether or not the items charged are correct and were incurred by proper authority. The auditor shall endorse the auditor's approval upon any claim that the auditor
finds to be correct. If the city auditor disapproves any claim in whole or in part, the auditor shall report the auditor's reasons therefor to the governing body. The city auditor shall report all evidence taken by the auditor in connection with any claim. No claim shall be considered by the governing body until it shall have been examined and reported upon by the auditor and audited and adjusted by the proper committee or member of the governing body.

40-16-07. Auditor may take testimony.
A city auditor may administer oaths and affirmations to witness and take testimony in connection with any of the duties imposed upon the city auditor by the laws of this state.

40-16-08. Auditor a member of board of public works in commission city.
The city auditor in a city operating under the commission system of government shall be ex officio secretary of the board of public works and shall perform the duties of a member of such board.

40-16-09. Copies of books, records, and transcripts of records of city auditor as evidence.
Copies of any and all books, papers, documents, or instruments duly filed and kept in the office of a city auditor and transcripts from the records of the proceedings of the governing body of a city certified by the city auditor shall be evidence in all courts and places in like manner and with the same force and effect as if the originals were produced.

40-16-10. Destruction of city records.
Repealed by S.L. 1981, ch. 276, § 3.

40-16-11. Funds - Controlled by governing body - Exceptions - Disbursement on order.
All funds in the city treasury, except school funds, funds created and set apart for the payment of interest and principal of the debt of the city, and funds collected on special assessments, shall be under the control of the governing body of the city and shall be drawn out when authorized by a vote of the governing body, upon the order of the executive officer countersigned by the city auditor.

40-16-12. Special funds not to be paid out for any other purpose.
The city auditor shall pay out funds appropriated for special purposes only for the purposes for which they were appropriated even though the governing body directs to the contrary.

40-16-13. Warrants - Cancellation - Destruction - Description in minutes.
The governing body, at a regular meeting, may cancel and destroy all warrants drawn on any fund of the city which have remained on file for a period of one year or more next preceding the regular meeting at which the cancellation takes place. The governing body may cancel and destroy all warrants and checks which have been subject to payment and which have not been presented for payment for a period of one year or more next preceding such regular meeting. The governing body, before canceling and destroying any such warrants or checks, shall cause to be entered in the minutes of its proceedings a brief description of the warrant or check, containing the name of the payee, and the number, date, and amount of each warrant or check to be canceled and destroyed. If the party entitled to any such warrant or check, or to payment thereon, shall appear thereafter and give good and sufficient reason for that party's delay in calling for such warrant or check or in presenting the same for payment, the governing body may issue to that person a new warrant or check in the amount to which that person is entitled, except for the statute of limitations.

The city auditor shall keep the city's money separate from other moneys, and shall not, either directly or indirectly, use the city's money, warrants, or other obligations in the auditor's
custody and keep it for the auditor's own use and benefit or for that of any other person or persons. If the auditor is convicted of a violation of this section, the city auditor's office shall be forfeited and shall become vacant.

40-16-15. Assume the duties of the city treasurer.
The city auditor shall assume all functions and duties of the city treasurer when indicated in other chapters of the code.

The city council or city commission may delegate any functions and duties of the city auditor to an officer appointed under section 40-14-04 or 40-15-05.