

30-10-709. Treasurer to keep accounts - settlement of accounts - resolution of findings - report to board of county commissioners - contempt.

(1) The county treasurer shall keep a just and true account of the receipt and expenditure of all moneys that come into his or her hands by virtue of the office, in books to be kept by the treasurer for that purpose, which books shall be open at all times for the inspection of the board of county commissioners, or any member thereof, and to all county and state officers; and, at the meetings in July and January of the board of county commissioners, or at such other time as the board may direct, the treasurer shall settle with said board his or her account as treasurer[.]

~~The state treasurer may also conduct an audit of a county treasurer. The State Auditor shall~~ **conduct an audit of a county treasurer under one or more of the following circumstances:**

- a. ~~Should accounts under the treasurer's office purview go unreconciled with the general ledger for more than 30 days;~~
- b. ~~should the treasurer's office fail to provide required statutory reporting to the Board of County Commissioners for more than one quarter;~~
- c. ~~upon discovery of any improperly secured public assets under the treasurer's office responsibility;~~
- d. ~~and/or upon discovery of deposits or disbursements not made timely, defined as more than 30 days late.~~

(2) ~~For either purpose~~ **Upon request**, the treasurer shall exhibit to said ~~board or state treasurer~~ **State Auditor** all his or her books, accounts, and all vouchers relating to the same, to be audited and allowed. ~~If the county treasurer fails to cooperate with an audit, the board of county commissioners or the state treasurer~~ **State Auditor** may seek an order to compel the ~~county treasurer to cooperate with the audit subject to penalties for contempt of the court issuing the order. The board shall also have the right to the appointment of a receiver at any time to protect assets under the control of the county treasurer.~~

(3) In addition to the audit described in subsection (1) of this section, the treasurer may periodically cause to be performed an audit of the operations and accounts of the county treasurer's office.

(4) If a recommendation or finding is contained in the final report of any audit conducted pursuant to subsection (1) or (2) of this section or section 29-1-603, C.R.S., the treasurer shall promptly address the recommendation or finding **by posting a summary on the county website** and shall report to the board of county commissioners regarding the disposition of the recommendation or finding no later than ~~ninety days~~ after the issuance of the final audit report. If a treasurer fails to address a recommendation or finding or fails to report to the board as required by this subsection (3), the board may apply to a court of competent jurisdiction for an order compelling the treasurer to comply with the provisions of this subsection (3). If the court issues an order compelling the treasurer to comply with the provisions of this subsection (3) and the treasurer fails to comply, the treasurer shall be subject to penalties for contempt of the court issuing the order. Nothing in this subsection (3) shall be construed to limit the ability of the board or any other person to pursue any other legal remedy available to the board or person with regard to the actions of the treasurer.

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Commented [AR1]: Nancy -- please review and edit as you see fit.

Commented [ND2R1]: Format question: Should the elected offices be capitalized? BoCC Treasurer?

Where did the 90 days referenced in (5) come from? Is that arbitrary? After what we went through I would like to see a shorter time frame.

Commented [MR3R1]: Nancy - the 90 days is current statute, but I made a note below so that we can address that in the future. I can also correct the formatting

Commented [MR4]: Does this refer to section (1) above?

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Commented [MR5]: 90 days? Less?

Commented [MR6R5]: Could less than 90 days make it difficult to address issues resulting from the audit?