

19-617. Quarterly statement by sheriffs. The sheriffs of counties are hereby required to prepare and file with the respective county auditors, quarterly, a sworn statement of the moneys collected by them, for which they are accountable to the respective counties. The auditor shall examine the sheriff's books, compare the sworn statements with the facts and report the result of the examination to the county treasurer.

History: L. 1874, ch. 56, § 4; R.S. 1923, 19-617; L. 1982, ch. 117, § 1; July 1.