

**19-6a03. Same; duties of controller.** It shall be the duty of the county controller: (a) To maintain adequate records of all assets, liabilities and transactions of the county and to see that adequate audits thereof are currently and regularly made.

(b) To initiate and enforce measures and procedures in cooperation with other officers and department heads, whereby the business of the county is conducted with the maximum safety, efficiency and economy and to submit the same to the county auditor for his consideration and recommendations.

(c) To attend all meetings of the board of county commissioners and to report to the chairman or the board as such board may require.

(d) To measure performance against approved operating plans and standards, and to report and interpret the results of operations to all levels of the county and to the public when and as required by the board of county commissioners. This function shall include the design, installation and maintenance of accounting and cost systems and records, the determination of accounting policy and the compilation of statistical records as may be required and a report thereof shall be submitted to the county auditor for his consideration and recommendations.

(e) To measure and report on the validity of the objectives of the county and on the effectiveness of its policies, organization structure and procedures in achieving those objectives and to consult with all segments of administration responsible for policy or action concerning any phase of the operation of the county as it relates to the performance of this function.

(f) To report to other governmental agencies when and as required by law or the board of county commissioners.

(g) To interpret and report on the effect of external influences on the attainment of the objectives of the county and to provide a continuous appraisal of economic and social forces and of governmental influences as they affect the operations of the county.

(h) To provide protection for the assets of the county, including establishing and maintaining adequate internal control and auditing, and assuring proper insurance coverage.

(i) To review all claims against the county for propriety and proper classification.

**History:** L. 1973, ch. 108, § 3; July 1.