

CHAPTER 2

ORGANIZATION OF OFFICE, DUTIES, AND OFFICE SALARIES AND EXPENSES

ORGANIZATION OF OFFICE

Creation, Term, and Qualifications of Office

The treasurer's office is a constitutional office. The Indiana Constitution and Indiana statutory law provide for the election of a treasurer in each county of the state at the time of holding general elections. The treasurer serves a four year fixed term of office and cannot hold that office for more than eight (8) years in any twelve (12) year period. [Indiana Constitution, Art 6, § 2]

Additionally, no person shall be elected, or appointed, as treasurer who is not an elector of the county and who has not been an inhabitant thereof, during one year next preceding his or her election or appointment. Moreover, each treasurer must reside within his or her respective county, must keep his or her respective office within that county, and must perform such duties, as required by law. [Indiana Constitution, Art 6, § 4, § 6]

Finally, no person who may collect or hold public monies shall be eligible for any office of trust or profit until he or she accounts for, and pays over, according to law, all sums for which he or she may be liable. Similarly, no person shall hold an office within Indiana, either through election or appointment, if that person has been convicted of the following: (1) evading the Selective Service Act; (2) engaging in conspiracy or an attempt to defraud the United States government; (3) seditious utterance in violation of the laws of the United States; or (4) any other crime against the laws of the United States where the sentence imposed exceeded six (6) months. [Indiana Constitution, Art 6, § 10], [IC 5-8-3-1]

DUTIES

The treasurer acts as custodian of all money belonging to the county. The treasurer shall receive all money coming to the county, and disburse money upon receiving the proper orders issued and attested by the county auditor. Furthermore, the treasurer shall issue a receipt to any person paying money to him or her. Upon receiving this receipt, the county auditor shall file the treasurer's receipt, charge the treasurer with the amount of the receipt, and issue his or her own receipt to the person presenting the treasurer's receipt. [IC 36-2-9-12], [IC 36-2-10-9,-10]

Lucrative Office

No person shall hold more than one lucrative office at the same time, except as provided in the Constitution. [Indiana Constitution, Art 2, § 9]

Treasurer of County Hospital Board

The county treasurer shall serve as treasurer of the governing board for a hospital located within the treasurer's county. However, the hospital's governing board, with the county executive's approval, may elect a treasurer to serves as the hospital's disbursing officer. Such a situation requires the board to select

a second person to countersign the checks that the treasurer draws. [IC 16-22-2-9(b)]

Serving as a Bank Director

A treasurer is not prohibited from serving as a director of a bank where such bank is a public depository for the county that the treasurer serves.

Office Hours

In Official Opinion No. 37-1955 the Attorney General held that the board of county commissioners would have the authority to designate the opening and closing hours of all offices within the court house, subject, however, to the approval of the elected official upon whom the responsibility rests for fulfilling the statutory duties and, of course, when not in conflict with an existing statute designating specific hours during which the office must remain open.

Removal from Office

All county officers may be impeached, or removed from office, in such manner as may be prescribed by law. [Indiana Constitution, Art. 6, § 8]

Indiana Code 5-8-1, IC 5-11-13-3 and IC 36-2-10-3 provide the reasons for removing the treasurer from office. The exact removal procedures are provided in IC 34-17.

OFFICE SALARIES AND EXPENSES

Compensation for Official and Employees

The county's fiscal body (County Council) fixes the county treasurer's, deputies', and other employees' compensation. Before July 2 of each year, the county treasurer shall file with the county auditor a statement detailing the amount and rate of compensation requested in the annual budget for next year for each full-time and part-time position. Next, the county auditor must present the statements (Form 144) to the county executive (County Commissioners), at its July meeting, detailing the amount or rate of compensation for each full-time or part-time position. Then, the County Commissioners present its review and recommendations to the County Council before August 20. Once fixed, the compensation for elected officials may not change during that year. [IC 36-2-5-3(a); IC 36-2-5-4; IC 36-2-5-13]

Mileage and Expense Allowances

County officers are entitled to a sum for mileage when performing official duties. Additionally, a treasurer and all qualified persons attending a conference that the State Board of Accounts calls may have an allowance for mileage and lodging. The attending official and qualified persons may have an allowance, equal to the single room rate, for lodging for each night preceding a conference. However, in the case of a single-day conference, lodging expenses are not provided if the person resides within fifty (50) miles of the conference location. As for mileage, an official may only receive one allowance for mileage despite transporting more than one person. Officials eligible for a mileage allowance must claim the mileage on Mileage Claim, General Form 101 or an alternate form approved by State Board of Accounts. In both instances, the county fiscal body determines the reimbursement rate per mile. [IC 36-2-7-3; IC 5-11-14-1]

Purchases and Claims for Expenses

Governmental expenditure of public funds should follow the policies that the designated purchasing agency implements and the applicable provisions of IC 5-22.

The county auditor may issue a county warrant for payment of a claim against the county only if the executive or a court orders him to do so. The county executive may allow a claim if the claim complies with IC 5-11-10-1.6 and the auditor places the claim on the docket at least five (5) days before the meeting at which the executive considers the claim. However, some counties may implement additional procedures or require an earlier file date so the auditor may properly process the claim and publish the claim, if the law requires publication.

All claims for payment should be submitted on forms prescribe by the State Board of Accounts or alternate forms approved by the State Board of Accounts. The following forms are prescribed for the processing of claims:

County Form 17 – Accounts Payable Voucher
General Form 99 – Payroll Schedule and Voucher
General Form 101 – Mileage Claim

Claimants shall completely itemize, certify, and file the appropriate forms with the county auditor. The treasurer must approve each claim chargeable to its budget, as to correctness and delivery of goods or services, before the board of county commissioners can make an allowance. Unless a county ordinance specifically allows, the county auditor cannot pay a claim until the board of county commissioners allows. [IC 5-11-10-1.6(c); IC 5-22 *et seq.*; IC 36-2-6-4; IC 36-2-6-4.5]