

AUTHORIZED CHECK SIGNERS

48.40 County treasurer; duties as to county moneys

Sec. 40. It shall be the duty of the county treasurer to receive all moneys belonging to the county, from whatever source they may be derived; and all moneys received by him for the use of the county, shall be paid by him only on the order of the board of supervisors, signed by their clerk, and countersigned by their chairman, except when special provision for the payment thereof is or shall be otherwise made by law.

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Separate "order" for each check to be drawn, signed by County Clerk and Board chairperson

OR

Two signature check with County Clerk being one signer AND County Clerk and Board chairperson sign "book of claims"
(the second signer on the checks is the County Treasurer)

The only statutory authority for opening bank accounts is apparently the above as well as MCL 129.91 (investments) which places the responsibility with the County Treasurer.

Therefore, any depository, trust, imprest, vendor, payroll, etc. bank account may only be opened and used as follows:

Approved by the County Treasurer

AND

The account is the County Treasurer's

AND

Accounts reconciled by the County Treasurer

OR

the reconciliation is provided to the County Treasurer