§ 119. Audit of claims and issuance of warrants. 1. In a town in which there is no town comptroller, the town clerk shall cause each claim presented to the town board for audit to be numbered consecutively, beginning with the number one in each year and to be stamped or otherwise marked with the date of presentation. The claims shall be available for public inspection at all times during office hours. The town board shall not be required to audit any claim until thirty days after presentation to the town clerk. The town board may, in considering a claim, require any person presenting the same to be sworn before it or before any member thereof, relative to the justness and accuracy of such claim, and may take evidence and examine witnesses in respect to the claim, and for that purpose may issue subpoenas for the attendance of witnesses, except as otherwise provided by law. When a claim has been audited by the town board the town clerk shall file the same in numerical order as a public record in his office and prepare an abstract of the audited claims specifying the number of the claim, the name of the claimant, the amount allowed and the fund and appropriation account chargeable therewith and such other information as may be deemed necessary and essential, directed to the supervisor of the town, authorizing and directing him to pay to the claimant the amount allowed upon his claim. No warrant shall be drawn against one fund or appropriation account to pay a claim chargeable to another fund or appropriation account.

2. In a town in which there is a town comptroller, he shall cause each claim presented to him for audit to be numbered consecutively, beginning with the number one in each year and to be stamped or otherwise marked with the date of presentation. The claims shall be available for public inspection at all times during office hours. The town comptroller shall not be required to audit any claim until thirty days after presentation to him. The town comptroller may, in considering a claim, require any person presenting the same to be sworn before him, relative to the justness and accuracy of such claim, and may take evidence and examine witnesses in respect to the claim and for that purpose the town comptroller may issue subpoenas for the attendance of witnesses, except as otherwise provided by law. When a claim has been audited by the town comptroller, he shall file the same in numerical order as a public

record in his office and prepare an abstract of the audited claims specifying the number of the claim, the name of the claimant, the amount allowed and the fund and appropriation account chargeable therewith and such other information as may be deemed necessary or essential, directed to the supervisor of the town, authorizing and directing him to pay to the claimant the amount allowed upon his claim. No fund and no appropriation account shall be overdrawn nor shall any warrant be drawn against one fund or appropriation account to pay a claim chargeable to another fund or appropriation account. It shall be the duty of the town comptroller to keep a separate account with each appropriation for expenditure for which funds are appropriated or raised by tax, in such manner as the state department of audit and control may direct and determine.