§ 34. Powers and duties of town comptroller. 1. In any town in which the office of town comptroller shall have been established and a town comptroller shall have been appointed and shall have qualified, the powers of the town board of that town with respect to auditing, allowing or rejecting all accounts, charges, claims or demands against the town or the improvement districts thereof and with respect to the examining, auditing and certification of accounts and receipts of town officers, and making provision for preparing and publishing or posting lists of all such accounts, charges, claims or demands after the audit or rejection thereof, including the powers conferred and duties imposed upon the town board in relation to auditing and approving certain claims pursuant to sections two hundred eighty-four and two hundred eighty-five of the highway law, shall devolve upon and thereafter be exercised by such town comptroller, during the continuance of such office; and with respect to the powers so conferred and the duties so imposed he shall be the town board of the town during the continuance of such office. The comptroller, when required by resolution of the town board, shall countersign all checks required to be signed by the supervisor. The comptroller shall annually audit the fiscal affairs of each improvement district in said town operating under article thirteen of this chapter and report thereon in writing to the town board.

2. In any town in which the office of town comptroller shall have been established and a town comptroller shall have been appointed and shall have qualified, the town board may by ordinance provide that either or both of the following powers conferred and duties imposed upon the supervisor under section one hundred twenty-five of this chapter shall devolve upon and be exercised by such town comptroller during the continuance of such office: (a) the keeping of separate appropriation accounts and preventing funds or appropriation accounts from being overdrawn; or (b) the drawing upon funds or appropriations, provided the counter-signature of the supervisor shall be required. The town comptroller shall furnish to the supervisor such information and data as the supervisor may require for the purpose of enabling him to exercise his powers and perform his duties or make reports required by law.