

## **ELECTED OFFICIALS**

### **May the treasurer's duties be assigned to someone else?**

The duties of the treasurer found in the Municipal Accounting Law, sections 14-59-101 through 118, may be assigned to another employee or contractor if (1) the treasurer requests the reassignment or (2) the treasurer fails to perform those duties. Ark. Code Ann. § 14-59-115. Note however, that the law forbids contracting out the receipt or disbursing of funds. Those duties must always be performed by an employee of the city or town.