

§ 424. Embezzlement and falsification of accounts by public officers; misappropriation; unauthorized loan, use or private profit; failure to pay over or transfer public moneys; punishment

(a) Each officer of this state, or of any county, city, town, or district of this state, and every other person charged with the receipt, safekeeping, transfer, or disbursement of public moneys, who either:

3. Knowingly keeps any false account, or makes any false entry or erasure in any account of or relating to the same; or,