

Duties of Auditor as outlined in Ohio Revised Code

733.10 City auditor.

The auditor of a city shall be elected for a term of four years, commencing on the first day of January next after his election. He shall be an elector of the city.

Effective Date: 10-01-1953 .

733.11 Books and accounts - merger of offices in certain cities.

The city auditor shall keep the books of the city and exhibit accurate statements of all moneys received and expended, of all property owned by the city and the income derived therefrom, and of all taxes and assessments.

733.12 Auditing accounts.

At the end of each fiscal year, or more often if required by the legislative authority of the municipal corporation, the city auditor or village clerk shall audit the accounts of all officers and departments. The auditor or clerk shall prescribe the form of accounts and reports to be rendered to his department and the form and method of keeping accounts by all other departments and, subject to the powers and duties of the auditor of state, shall have the inspection and revision thereof.

733.13 Overdrawing appropriation - proof of claims.

The city auditor or village clerk shall not allow the amount set aside for any appropriation to be overdrawn, or the amount appropriated for one item of expense to be drawn upon for any other purpose or allow a voucher to be paid unless sufficient funds are in the treasury of the municipal corporation to the credit of the fund upon which such voucher is drawn. When any claim is presented to the auditor or clerk, he may require evidence that such amount is due, and for this purpose may summon any agent, clerk, or employee of the municipal corporation, or any other person, and examine him upon oath or affirmation concerning such voucher or claim.

Effective Date: 10-01-1953 .

733.14 Detailed statements - receipts.

On the first Monday of each month, detailed statements of the receipts and expenditures of the several officers and departments of the municipal corporation for the preceding month shall be made to the city auditor or village clerk by the heads of the departments. The auditor or clerk shall countersign each receipt given by the treasurer of the municipal corporation before it is delivered to the person entitled to receive it, and shall charge the treasurer with the amount thereof. If the auditor or clerk approves any voucher contrary to Title VII [7] of the Revised Code, he and his sureties shall be individually liable for the amount thereof.

Effective Date: 10-01-1953 .

733.18 Duty of city auditor as to receiving bids.

When bids are required to be filed for the letting of contracts by the director of public service or the director of public safety, the city auditor or his chief deputy shall attend and assist at the opening thereof and inspect them.

Effective Date: 10-01-1953 .

733.19 Deputy auditor in cities.

The city auditor may, when authorized by ordinance, appoint a deputy who, in the absence or disability of such auditor, shall perform his duties.

Effective Date: 10-01-1953 .

733.69 Bond of municipal officers.

Except as otherwise provided in the municipal charter or in section 3.061 of the Revised Code, each officer of a municipal corporation required by law or ordinance to give bond shall do so before entering upon the duties of the office. Except as otherwise provided in the municipal charter or in section 3.061 of the Revised Code, the legislative authority thereof may at any time require each officer to give a new or additional bond. Each bond except that of the municipal auditor or municipal clerk, upon its approval, shall be delivered to the auditor or clerk, who shall immediately record it in a record provided for that purpose and file and carefully preserve it in the auditor's or clerk's office. The bond of the auditor or clerk shall be delivered to the municipal treasurer, who shall in like manner record and preserve it.

Amended by 132nd General Assembly File No. TBD, HB 291, §1, eff. 3/20/2019.

Effective Date: 10-01-1953 .

Other related ORC

3.06 Deputies, clerks - blanket bonds.

(A) A deputy, when duly qualified, may perform any duties of his principal. A deputy or clerk, appointed in pursuance of law, holds the appointment only during the pleasure of the officer appointing him. The principal may take from his deputy or clerk a bond, with sureties, conditioned as set forth in this section. The principal is answerable for the neglect or misconduct in office of his deputy or clerk.

(B) Notwithstanding the provisions of any other law requiring an official bond to be conditioned substantially to the Effect that an officer, clerk, or employee will faithfully perform his duties, in lieu thereof, with the consent and approval of the officer or governing body authorized to require the bond, any department or instrumentality of the state or any county, township, municipal corporation, or other subdivision or board of education or department or instrumentality thereof, may procure a blanket bond from any duly authorized corporate surety covering officers, clerks, and employees other than:

(1) Treasurers **or tax collectors by whatever title known;**

(2) Any officer, clerk, or employee required by law to execute or file an individual official bond to qualify for office or employment.

(C) Such blanket bond shall indemnify against losses through one of the following conditions:

(1) The failure of the officers, clerks, and employees covered thereunder faithfully to perform their duties or to account properly for all moneys or property received by virtue of their positions or employment;

(2) Fraudulent or dishonest acts committed by the officers, clerks, and employees covered thereunder.

Any such blanket bond shall be approved as to its form and sufficiency of the surety by the officer or governing body authorized to require it. The premium of any such blanket bond shall be paid as provided in section 3929.17 of the Revised Code.

Effective Date: 01-10-1961 .

City of Marion Codified Ordinances Relative to Auditor

CHAPTER 123: AUDITOR

Section

123.01 Treasury Investment Board established; Treasury Investment Account

§ 123.01 TREASURY INVESTMENT BOARD ESTABLISHED; TREASURY INVESTMENT ACCOUNT.

(A) In accordance with R.C. §§ 731.56 through 731.58, there is hereby created an account to be known as the Treasury Investment Account which shall be maintained by the Auditor and in which there shall be entered all transactions related to the investment of treasury funds under R.C. §§ 731.56 and 731.57. The Treasury Investment Account shall be maintained in accordance with the applicable provisions of R.C. § 731.58.

(B) The Mayor, Auditor and Director of Law of the municipality shall constitute the Treasury Investment Board provided that the Chairman of the Finance Committee of Council shall act as an ex-officio, but nonvoting, member of the Treasury Investment Board and shall be entitled to attendance at all meetings, to notice of meetings and to participate in the discussions of the Board with respect to investments to be made by that Board.

(C) In accordance with R.C. § 731.56, Council hereby determines that whenever there are moneys in the treasury of the municipality which will not be required to be used by the municipality for a period of six months or more, such moneys may in lieu of being deposited in a bank, be invested in obligations of the municipality as well as in those additional obligations which are authorized by the provisions of R.C. § 731.56, and such investments shall be made in accordance with R.C. §§ 731.56 and 731.57 and the provisions of the section.

('70 Code, § 123.01) (Ord. 1983-83, passed 9-26-83)

§ 149.01 BONDS.

Effective January 1, 1964, the Auditor, Deputy Auditor, Treasurer and Deputy Treasurer shall be required to furnish a good and sufficient surety bond, conditioned upon the faithful performance of their respective duties, in the amount of \$25,000 each. All other officers and employees of the municipality shall be covered by a blanket surety bond in the amount of \$2,500. The premium payable on all bonds shall be paid by the municipality.

('70 Code, § 149.01) (Ord. 7247, passed 12-9-63)

§ 193.10 DUTIES OF CITY AUDITOR; CITY TREASURER.

(A) The Municipal Income Tax shall be administered by such deputies and clerks within the City Auditor's Department as may be from time to time determined by the Council of the municipality.

(B) The City Auditor shall prescribe the form of accounts and reports to be rendered to his/her office, the form and method of keeping accounts within the income tax office. The City Auditor shall be charged with the internal audit of all accounts and returns, including the correction of the returns.

(C) The City Treasurer shall demand, collect and receive the Municipal Income Tax. The City Treasurer shall keep an accurate record showing the amount received from each taxpayer and the date of said receipt. The City Treasurer shall make a written report to Council each quarter of all monies collected hereunder during the preceding quarter. (Ord. 1971-130, passed 7-26-71)