



Ohio Revised Code

Section 319.16 Issuing and recording warrants.

Effective: April 7, 2021

Legislation: Senate Bill 10 - 133rd General Assembly

(A) The county auditor shall issue warrants, including electronic warrants authorizing direct deposit for payment of county obligations in accordance with division (F) of section 9.37 of the Revised Code, on the county treasurer for all moneys payable from the county treasury, upon presentation of either of the following:

(1) Any proper order or voucher and evidentiary matter;

(2) Any proper court order for expenses of any court funded through the county treasury and, upon request of the county auditor, legible copies of any court-approved invoice, bill, receipt, check, or contract related to the order, redacted as required by law, to the extent those documents exist.

(B) When a court order described in division (A)(2) of this section is presented, the auditor shall have no liability for that expenditure and the court issuing the order shall assume the financial liability, if any, for that expenditure. The county auditor shall keep a record of all such warrants showing the number, date of issue, amount for which drawn, in whose favor, for what purpose, and on what fund.

(C) The auditor shall not issue a warrant for the payment of any claim against the county, unless it is allowed by the board of county commissioners, except where the amount due is fixed by law or is allowed by an officer or tribunal, including a county board of mental health or county board of developmental disabilities, so authorized by law.

(D) If the auditor questions the validity of an expenditure under division (A)(2) of this section that is within available appropriations, the auditor shall notify the court that presented the documents, shall issue the warrant under protest, and shall notify the auditor of state of the protest. When a warrant is issued under division (D) of this section, the auditor has no liability for that expenditure. If the auditor refuses to issue the warrant, a writ of mandamus may be sought. The court shall issue a writ of mandamus for issuance of the warrant if the court determines that the claim is valid.



(E) If the auditor questions the validity of an expenditure presented under division (A)(1) of this section that is within available appropriations, the auditor shall notify the board, officer, or tribunal who presented the documents. If the board, officer, or tribunal determines that the expenditure is valid and the auditor refuses to issue the appropriate warrant on the county treasury, a writ of mandamus may be sought. The court shall issue a writ of mandamus for issuance of the warrant if the court determines that the claim is valid.

Evidentiary matter includes original invoices, receipts, bills and checks, and legible copies of contracts.