



Ohio Revised Code Section 705.09 Auditor - duties.

Effective: November 1, 1977

Legislation: House Bill 219 - 112th General Assembly

The legislative authority of a municipal corporation shall choose an auditor, who shall keep an accurate account of all taxes and assessments, and of all money due to, all receipts and disbursements by, and of all assets and liabilities of the municipal corporation, and of all appropriations made by the legislative authority. The auditor shall, at the end of each fiscal year, and more often if required by the legislative authority, audit the accounts of the several departments and officers and shall audit all other accounts in which the municipal corporation is interested. The auditor may prescribe the form of reports to be rendered to his department, and the method of keeping accounts by all other departments, and he shall require daily reports, showing all money received and the disposition thereof, to be made to him by each department. The auditor shall, upon the death, resignation, removal, or expiration of the term of any officer, audit the accounts of the officer, and, if the officer is found indebted to the municipal corporation, the auditor shall immediately give notice thereof to the legislative authority and the village solicitor or city director of law, and the latter shall forthwith proceed to collect the indebtedness.
