



Ohio Revised Code

Section 302.20 County department of finance - duties.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

If established under this chapter, the department of finance shall:

(A) Maintain a complete system of accounts of the financial transactions of the county and of the department and shall determine the form of the financial records and accounts to be kept by a county department, office, or agency. The accounting system shall be so designed as to avoid the keeping of duplicate records of tax and other financial transactions insofar as is consistent with proper accounting control.

(B) Examine and determine the regularity, legality, and correctness of each expenditure, claim, voucher, or payroll against the county, and the county auditor shall draw warrants on the county treasurer for the payment of such expenditure, claim, voucher, or payroll when approved by the department of finance and only when so approved.

(C) Transfer temporarily deputies or employees from one office or department of the county to another to promote efficiency and economy, except that any transfers of employees of an elected officer shall be made only with the consent of such officer, and except that no persons appointed by the sheriff may at any time be so transferred.
