



Ohio Revised Code Section 733.12 Auditing accounts.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

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. Upon the death, resignation, removal, or expiration of the term of any officer, the auditor or clerk shall audit the accounts of the officer and, if he is found indebted to the municipal corporation, the auditor or clerk shall immediately give notice thereof to the legislative authority and to the village solicitor or city director of law, and the latter shall proceed forthwith to collect the indebtedness.
