

**Ohio House Criminal Justice Committee**

**Opponent Testimony-Senate Bill 10**

**The Honorable Alan Harold  
Stark County Auditor**

**Tuesday, May 19, 2020**

Chairman Lang, Vice Chairman Plummer, Ranking Member Leland, and members of the Ohio House Criminal Justice Committee, my name is Alan Harold. I have served as the Stark County Auditor for over eight years and I am the past President of County Auditor's Association of Ohio. Thank you for the opportunity to provide written testimony on SB10 and specifically opposing the amendment to ORC 319.16.

On behalf of the CAAO I urge this committee to remove an amendment to ORC 319.16 from SB 10. The amendment would provide for local judges to submit a court order for the payment of its bills, rather than any other evidentiary material, as has been the law since at least 1936. This is a major change to law and public policy that is of utmost concern to County Auditors. And make no mistake, this is a local problem, not one that affects me or 86 of my other auditors. The problem needs addressed at its roots – not at the hands of the legislature, and not at those of my colleagues across the state.

Under current law, the County Auditor shall issue a warrant upon presentation of the proper order or voucher and evidentiary matter for the moneys, and 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. This is more than just bookkeeping: the auditor is statutorily required to verify that the expenditure is for a proper public purpose. This may necessitate further questions or requests to the officer or entity requesting the expenditure for documentation in order to ascertain that the payment is for a proper public purpose. Current law, both formal and informal guidance from the Auditor of State, and opinions of the Attorney General's office ensures accountability, transparency, and trust that is placed at the hands of County Auditors as the "final check" on the proper spending of taxpayers' funds.

As I stated, the County Auditor is the "final check" to ensure taxpayer dollars are spent and accounted for in accordance with the law and for proper public purpose. This proposed amendment to ORC 319.16 circumvents years of carefully honed and tested accounting practices by authorizing payments without the documentation necessary to determine the proper public purpose of the expenditure.

Without proper evidentiary matter the County Auditor is unable to keep a record of all warrants showing the number, date of issue, amount for which drawn, in whose favor, for what purpose, and on what fund, as required by current law. Furthermore, there is apparently no liability for the expenditure if it is later found to be unlawful.

The local issue that brings us together for this very conversation was recently addressed by the Ohio Attorney General in opinion number 2019-011, issued March 27, 2019, where the Attorney General opined,

“In the discharge of his or her duties of office, a county auditor enjoys the authority to require documentation which enables the county auditor, pursuant to R.C. 319.16, to ascertain the propriety of the payment of public funds from the county treasury, and the discretion to determine what constitutes evidentiary matter that is sufficient to support a requested expenditure”.

In summation, the law in place has served the taxpayers and county elected officials well since 1936, this amendment arises from a local dispute that is not a problem elsewhere in our State, and allowing the amendment to carry forward will erode the public’s trust, which we value so dearly and work diligently every day to maintain. Its inclusion sets a dangerous precedent that undermines the fiduciary responsibility of the County Auditor to protect taxpayer dollars by ensuring that expenditures are appropriate, and it will open the door for additional entities to request a similar exception to providing evidentiary material.

We respectfully urge you protect the public’s trust by removing the amendment to ORC 319.16 from. Thank you very much for your time and attention.