



# County Auditors' Association of Ohio

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**ALAN HAROLD**  
Stark County  
President

## Senate Finance Committee

### Opponent Testimony – Am. Sub. House Bill 166 (Oelslager)

**JULIE A. ADKINS**  
Seneca County  
Vice President

## The Honorable Alan Harold

### Stark County Auditor & President of the County Auditors' Association of Ohio

**ANDREA L. WEAVER**  
Union County  
Second Vice President

**Thursday, May 23, 2019**

**JASON C. STEPHENS**  
Lawrence County  
Third Vice President

Chairman Dolan, Vice Chairman Burke, Ranking Member Sykes, and members of the Senate Finance Committee, my name is Alan Harold and I have served as the Stark County Auditor for over eight years and am currently the President of County Auditors' Association of Ohio (CAAO). Thank you for the opportunity to provide opponent testimony on Am. Sub. HB 166 (HB 166), the main operating budget for FY 2020-2021.

**DEBRA J. NYE**  
Muskingum County  
Secretary/Treasurer

On behalf of the CAAO I am here to urge this committee to remove an amendment to ORC 319.16 from HB 166 as passed by the House. The amendment would provide for local judges to submit a court order for the payment of 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 fellow County Auditors. The problem needs TO BE addressed at its roots – not at the hands of the legislature, and not at those of my colleagues across the state.

**FRANCES S. LESSER, Esq.**  
Executive Director

**BETTY S. DEVER**  
Assistant Director

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 ensure that accountability, transparency, and trust is placed at the hands of County Auditors as the "final check" on the proper spending of taxpayers' funds.

**THOMAS P. PAPPAS, Esq.**  
Legislative Counsel

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 a 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 this 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. 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 the budget bill. Thank you very much for your time and attention, and I am happy to answer any questions you may have.