

THE AUDITOR

Part of Charter of the City of Columbus.

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THE AUDITOR

Cross References

Certification of contracts - see CHTR. [Sec. 159](#)

Reports - see ADM. [121.03](#), [121.04](#)

Warrant of Auditor for claims - see FIN. & T. [335.02](#)

Duties of Auditor regarding income taxes - see FIN. & T. 343.02

Sec. 79. - Election and qualifications.

The auditor shall be an elector of the city and shall, at all times during the term of office, maintain residence in the city of Columbus. The auditor shall not hold any other public office except that of notary public, or member of the state militia or any reserve unit of the Armed Forces of the United States of America. If the auditor shall cease to possess any of the qualifications herein required, the auditor shall forthwith forfeit the office and the vacancy shall be filled as provided for herein. The auditor shall be elected for a term of four years.

(Amended 11-3-98; Ord. No. 1749-2014, 7-21-2014)

Sec. 80. - Powers and duties.

The auditor shall be the city's chief accounting officer. The auditor shall keep, in accurate, systemized detail a record of the receipts, disbursements, assets and liabilities of the city, and the recorded facts shall be presented periodically to officials and to the public in such summaries and analytical schedules as shall be necessary to show the full effect of such transactions for each fiscal year upon the finances of the city and in relation to each department of the city government, including distinct summaries and schedules for each public utility owned or operated.

(Amended 11-3-98.)

Sec. 81. - [Accounts and forms.]

The auditor shall prescribe the method of keeping accounts by all departments and the forms of reports to be rendered.

(Amended 11-3-98.)

Sec. 82. - [Daily reports; appropriations.]

The auditor shall require daily reports from each department, showing the receipt of all moneys by such department and the disposition thereof. The auditor shall keep an account of all appropriations made by the council and all expenditures made or contracted to be made under such appropriation.

(Amended 11-3-98.)

Sec. 83. - [Auditing officer's accounts.]

The auditor shall, at the end of each fiscal year, or oftener if required by council, examine and audit the accounts of all officers and departments and report such findings to the council. The auditor shall upon the death, resignation, removal or expiration of the term of any officer, examine the accounts of such officer and if such officer be found indebted to the city, immediately give notice thereof to the mayor and the city attorney and the latter shall forthwith proceed to collect such indebtedness.

(Amended 11-3-98.)

Sec. 84. - [Payment of claims.]

The auditor shall draw the warrant on the treasury to the order of the person or persons to whom payment is lawfully due. No payment, however, of any claim shall be deemed as lawful and subject to payment by the auditor unless it be pursuant to and in strict compliance with an appropriation by council and written approval by the head of the department in which the obligation was incurred.

(Amended 11-3-98; [Ord. No. 2200-2022](#), 7-25-2022.)

Sec. 85. - [Payment of unlawful claims.]

The head of the department and the department's sureties shall be liable to the city for all loss or damage sustained by the city by reason of the negligent or corrupt approval of any claim against the city in the department. Whenever any claim shall be presented, the auditor shall have power to require evidence that the amount claimed is justly due and that such claim is in conformity with law and ordinance. For that purpose the auditor may summon any officer, agent, or employee of any department, or any other person, and examine the individual upon oath or affirmation relative thereto, which oath or affirmation the auditor may administer. If the auditor shall draw a warrant for any claim contrary to law or ordinance, the auditor and the department's sureties shall be individually liable for the amount thereof.

(Amended 11-3-98.)

Sec. 86. - [Deputy and assistants.]

The auditor may appoint a department deputy and such other assistants and clerks as council may authorize. Said deputy shall have power to perform all the duties of the auditor.

(Amended 11-3-98.)

Sec. 87. - Temporary inability.

If the auditor is unable to discharge the powers and duties of office, such inability being of temporary duration, the auditor, or the auditor's agent, shall transmit to the deputy auditor a signed, written declaration setting forth the reasons for such inability and the city clerk shall be notified of the same; provided that failure to do so shall not prevent the proper officer from performing the powers and duties of the office. During a period of temporary inability of the auditor, the powers and duties of the office of auditor shall devolve upon the deputy auditor, who shall be the acting auditor. Such declaration shall be in effect until such time as the declaration is rescinded in like manner, or six months have passed, or the office is vacated. For the purpose of this section, the auditor shall file with the city clerk a notarized statement, on a form prescribed by the city clerk, setting forth the name of one or more persons designated as the auditor's agent(s). The filing shall be made by the second meeting of council each January and may be amended at any time.

(Ord. No. 1749-2014, 7-21-2014)

Editor's note— Ord. No. 1749-2014, adopted July 21, 2014, repealed and replaced § 87 in its entirety. Former § 87 pertained to successor to auditor and was derived from Original Charter, as amended 11-3-98.

Sec. 87-1. - Permanent inability.

If the auditor has been unable to discharge the powers and duties of office for ninety consecutive days, and no written declaration of temporary inability was in effect during such ninety consecutive days, such act shall work a forfeiture of office and the deputy auditor shall request that the appropriate official commence in the appropriate court an action in quo warranto to vacate the office. If judgment be made that the office be vacated, a successor shall be named as provided for in this charter.

(Ord. No. 1749-2014, 7-21-2014)

Sec. 87-2. - Successor to auditor.

If the auditor dies, resigns, is removed from office, ceases to hold any qualification for office, or the office is otherwise vacated during the term, a successor in office shall be appointed by council to serve until the first day of January following the next regular municipal election. If such election be the time for the regular election of the auditor, an auditor shall then be elected to serve for a term of four years; otherwise, for the unexpired term.

(Ord. No. 1749-2014, 7-21-2014)