



SENECA COUNTY

OHIO REVISED CODE § 117.116

FOR THE YEAR ENDED DECEMBER 31, 2023

OHIO AUDITOR OF STATE KEITH FABER



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Ohio Revised Code § 117.116 Report

Seneca County
109 South Washington Street #2206
Tiffin, Ohio 44883-2841

To the Commissioners, County Auditor, Common Pleas Court I and II Judges and Juvenile/Probate Judge

We have performed the procedures enumerated below on the warrants issued under protest and reported to the Auditor of State and are issuing the following report in accordance with our statutory authority identified in Ohio Revised Code Section 117.11 (B). The County, in response to issuing warrants under protest under Ohio Rev. Code § 319.16(D), has notified the Auditor of State of all warrants issued under protest for the year ending December 31, 2023. The County is responsible for issuing and recording transactions and for complying with the statute.

Introduction and Scope

Ohio Rev Code § 319.16 was amended by Senate Bill 10 of the 133 General Assembly and was effective on April 7, 2021. The law requires that the county auditor shall issue warrants, including electronic warrants for any proper order or voucher and evidentiary matter and any proper court order for expenses of any court funded through the county treasury and, upon request of the county auditor, legible copies of any court approved invoice, bill, receipt, check, or contract related to the order, redacted as required by law, to the extent those documents exist.

When a court order as previously described is presented, the county auditor shall have no liability for that expenditure and the court issuing the order shall assume any possible financial liability for the expenditure. The county auditor is to keep a record of all such warrants showing the number, date of issue, the amount drawn, the payee and purpose and what fund was charged.

If the county auditor questions the validity of such expenditures and they were within the available appropriations, the county auditor is to notify the applicable court, issue the warrant under protest and notify Auditor of State of the protest. If the county auditor refuses to issue the warrant, the court may seek a writ of mandamus to compel the county auditor to issue the payment, if the court determines that the claim is valid.

Ohio Rev. Code § 117.116, enacted in Senate Bill 10 of the 133 General Assembly, allows for the Auditor of State to review the warrants filed by the county auditor during the state's next regularly scheduled audit of the public office.

The following procedures below and the results included in appendix A of this report were performed to meet the statutory requirements of Ohio Rev. Code sections 319.16 and 117.116.

Warrants issued under protest:

We compiled a list of all warrants issued under protest and reported to the AOS by the County for the year ended December 31, 2023. The list included the date of the warrant, the amount, the Vendor, the requesting court and the reason for the protest. The results of the procedures are included in Appendix A of this report.

We determined:

- a. The warrant was an expense of the court.
- b. The expense was within available appropriations.
- c. That supporting documentation, as outlined in Ohio Rev. Code 319.16 (A)(2), was provided and attached to the warrant (Ohio Revised Code indicates support to be approved invoices, bills, receipts, checks or contracts related to the order, to the extent that those documents exist)
- d. That the court approved the supporting documentation
- e. That the warrant amount agreed to the supporting documentation
- f. That the county auditor responded back to the court concerning the validity of the requested payments
- g. Whether or not the expenditure was issued under writ of mandamus
- h. If a writ of mandamus was issued, that the court responded that the claim was valid.
- i. That the expenditure was for a proper public purpose as clarified in Auditor of State Bulletins 2003-005 and 2004-002. Unsupported expenditures will be considered not to be a proper public purpose.

Results:

See Appendix A for the results of the procedures applied. See below for summary of results and exceptions:

Protests 1 and 2

The court provided supporting documentation and explanation in the court order met all the attributes. However, to provide further clarification based on the reason for protest, warrants issued under Ohio Rev. Code § 319.16 (A)(2) only require the court's order, and upon request, supporting proof of the expense. The non-itemized receipts and explanations in the court orders meet attributes C and I. Ohio Rev. Code § 301.27(G) requires itemized receipts for reimbursement when a county credit card has been used for the purchase. See Finding 2023-001 in Schedule of Findings on page 5.

Protests 3, 4, and 6

The court provided supporting documentation and explanation in the court order met all the attributes. However, to provide further clarification based on the reason for protest, the account line paid from is a management decision, all court related expenses roll to the general government judicial line item on the County's external GAAP basis financial statements.

Protests 5 and 7

The court provided supporting documentation and explanation in the court order met all the attributes. However, to provide further clarification based on the reason for protest, warrants issued under Ohio Rev. Code § 319.16 (A)(2) must be within available appropriations at the time the warrant is issued or when the court order is issued.

Protests 8, 9, and 10

For attribute A, while the expenses were for a proper public purpose, the use of a court order was not appropriate as the expenses were not related to the court. See Finding 2023-002 in Schedule of Findings on page 5.

This engagement was not a financial or performance audit, the objectives of which would be vastly different. Therefore, it was not within the scope of this work to conduct a comprehensive and detailed examination of financial statement activity, or test for compliance for the purpose of issuing an opinion on financial statements or compliance or evaluate for efficiencies of the processes. We therefore express no opinions on these matters.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 21, 2025

Protest #	Voucher Date	Amount	Vendor	Requesting Court	Reason for Protest	Attributes								
						A	B	C	D	E	F	G	H	I
1	07/20/23	\$27.90	Theo's Restaurant with US Bank Credit Card	Juvenile/Probate Court	The meal receipt was not itemized and court was not able to obtain an itemized receipt to be paid with the credit card statement.	Yes	Yes	Yes1	Yes	Yes	Yes	No	N/A	Yes1
2	10/26/23	\$21.02	California Pizza Kitchen with US Bank Credit Card	Common Pleas Court I	An itemized receipt from California Pizza Kitchen for \$21.02 was not provided upon return to make the payment on the credit card statement.	Yes	Yes	Yes1	Yes	Yes	Yes	No	N/A	Yes1
3	10/05/23	\$229.00	Sound Solutions of Ohio, LLC	Common Pleas Court I & II	The purchase was made out of their Special Projects fund. Money was appropriated to the account line, but it was the incorrect account line. It does not have a supply line, so it was court ordered to pay from their equipment account line.	Yes	Yes	Yes	Yes	Yes	Yes	No	N/A	Yes
4	09/07/23	\$153.19	Staples with US Bank Credit Card	Common Pleas Court I & II	The purchase was made out of their Special Projects fund. Money was appropriated to the account line, but it was the incorrect account line. It does not have a supply line, so it was court ordered to pay from their equipment account line.	Yes	Yes	Yes	Yes	Yes	Yes	No	N/A	Yes
5	10/19/23	\$160,100.81	Oriana House	Common Pleas Court I & II	The money was not certified until our 9/5/23 Budget Commission meeting. The Supplemental appropriations were requested 9/14/23 and approved after our 9/21/23 meeting. Invoice dates were 8/11/23 and 9/14/23. Money was not properly appropriated for the expenditures.	Yes	Yes	Yes	Yes	Yes	Yes	No	N/A	Yes
6	07/06/23	\$792.95	Sound Solutions of Ohio, LLC	Common Pleas Court I & II	Common Pleas Court 1 ordered us to pay out of the incorrect account line. Court order states equipment line 1193-0212-5304-00. Should have been a contract service line 1193-0212-5306-00.	Yes	Yes	Yes	Yes	Yes	Yes	No	N/A	Yes
7	07/27/23	\$184.48	US Bank Equipment Finance	Common Pleas Court II	Appropriations were not put in place by invoice date of 6/29/2023. A supplemental appropriation was approved 7/13/2023.	Yes	Yes	Yes	Yes	Yes	Yes	No	N/A	Yes
8	06/28/23	\$373.53	Clouse Electric Co LTD	Common Pleas Court I	Appropriations were not put into the expense account until after the invoice date. (Invoice 6/2/23, Supp App approved 6/15/23)	No1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	07/20/23	\$2,021.12	Safebuilt Ohio, LLC	Common Pleas Court I	Appropriations were not put in place by invoice date of 6/30/2023. A supplemental appropriation was approved 7/13/2023.	No1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10	07/20/23	\$955.55	County Commissioners Assoc of Ohio	Common Pleas Court I	There were not enough appropriations in place at the time of the invoice date 6/28/2023. A supplemental appropriation was approved 7/13/2023 to make full payment.	No1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Attributes

- A Is this an expense of the court?
- B Was it within available appropriations?
- C Was supporting documentation as outlined in Ohio Rev. Code 319.16 (A)(2) provided and attached to the warrant?
- D Did the court approve the supporting documentation?
- E Does the warrant amount agree to the supporting documentation?
- F Did the county auditor respond back to the court questioning the validity of the expenditures?
- G Was the expenditure issued under writ of mandamus?
- H If writ was issued, did the court determine the claim was valid?
- I Is the expenditure for a proper public purpose as clarified in AOSAB 2003-005 and 2004-002? Unsupported expenditures will be considered not to be a proper public purpose.

Exception Tickmarks:

- Yes1 Attribute met. However, does not meet Ohio Rev. Code § 301.27(G) for credit card itemized receipts. See further explanation under Results on page 2.
- No1 Attribute not met. See further explanation under Results on page 3.
- N/A Attribute not applicable.

SCHEDULE OF FINDINGS

FINDING NUMBER 2023-001

Seneca County Personnel Policy Manual Use of County Credit Cards 4.17, applies to all county appointing authorities. The county policy requires presentation of either credit card receipts or original receipts for reimbursement. Neither term is defined in the definitions section of the personnel policy manual or the credit card policy. Ohio Rev. Code § 301.27 requires each county to have a credit card policy that applies to all appointing authorities, which would include the county court. Ohio Rev. Code § 301.27(G) requires a county policy to include a procedure for submitting itemized receipts for a credit card purchase.

The county should review its credit card policy to ensure that it complies with the requirements of Ohio Rev. Code § 301.27.

FINDING NUMBER 2023-002

The county auditor protested the issuance of a warrant for 3 expenditures, Safebuilt Ohio LLC, County Commissioners Association of Ohio, and Clouse Electric Co. LTD, on the basis that there was no appropriation at the time that the invoice was presented for payment. Ultimately, the county commissioners adopted an amended appropriation to cover the expenses before the warrant was issued.

Ohio Rev. Code § 5705.41(D)(1) provides that no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a county auditor's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in Ohio Rev. Code §§ 5705.41(D)(1) through 5705.41(D)(3).

1. "Then and Now" certificate Ohio Rev. Code § 5705.41(D)(1) – If the county auditor can certify both at the time the contract or order from the official permitted to authorize the expenditure was made ("then"), and at the time the county auditor is completing the certification ("now"), that sufficient funds were available or in the process of collections, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Board of County Commissioners can authorize the drawing of a warrant for the payment of the amount due. The Board of County Commissioners has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

If the amount to be expended is less than \$100, the expense may be paid by the county auditor without a resolution or ordinance approved by the County Commissioners upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful.

FINDING NUMBER 2023-002
(Continued)

2. Blanket Certificate Ohio Rev. Code § 5705.41(D)(3), first paragraph – The county auditor may prepare “blanket” certificates for a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the Board of County Commissioners, against any specific line-item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line-item appropriation.
3. Super Blanket Certificate Ohio Rev. Code § 5705.41(D)(3), second paragraph– For the payment of services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser; fuel oil, gasoline, food items, roadway materials, and utilities; and any purchases exempt from competitive bidding under Ohio Rev. Code § [125.04](#) and any other specific expenditure that is a recurring and reasonably predictable operating expense, the County Auditor may issue a super blanket certificate permitting the county to make expenditures, issue orders for payment, and make contracts or obligations from a specific line-item appropriation account in a specified fund for a sum of money. The County Auditor must certify that the sum of money has been lawfully appropriated, authorized, or directed for a permitted purpose and is in the treasury or in the process of collection to the credit of the specific line-item appropriation account in the specified fund free from previous and then-outstanding obligations or certifications. This certification may, but need not, be limited to a specific vendor. This certification is not to extend beyond the current fiscal year. More than one super blanket certificate may be outstanding at a particular time for any line-item appropriation.
4. Under Ohio Rev. Code § 5705.41(D)(2)- The Board of County Commissioners may issue a resolution to allow purchases up to \$1,000 without a certificate from the county auditor by providing notices to the county auditor of the intention to adopt such a resolution and giving the county auditor 15 days to comment. A person authorized to make a county purchase in a county that has adopted such a resolution shall prepare and file with the county auditor, within three business days after incurring an obligation not requiring a certificate, or within any other period of time the board of county commissioners specifies in the resolution, a written or electronically transferred document specifying the purpose and amount of the expenditure, the date of the purchase, the name of the vendor, the specific appropriation items from which the expenditures are to be made, and any additional information as the auditor of state may prescribe.

The county contracted with Safebuilt LLC to approve building permits for the county building department. Prior to entering into the contract, the county commissioners did not appropriate funds to pay Safebuilt and the county auditor did not issue a certificate prior to contracting for the service from Safebuilt. There was also no purchase order for this contract. The first invoice for permits was received on June 30, 2023, and presented to the auditor for payment. Because funds had not been appropriated, the county commissioners made an amended appropriation for the building department on July 13, 2023. The auditor explained that a “then and now” certificate was not appropriate because the funds were not appropriated prior to the services being provided as required by Ohio Rev. Code § 5705.41(D)(1) and requested a court order for payment. The Seneca County Court of Common Pleas issued a court order for payment of the invoice on July 19, 2023, and the invoice was paid on July 20, 2023.

FINDING NUMBER 2023-002
(Continued)

The Sheriff's Department used Clouse Electric to make repairs to the steam table in the county jail's kitchen. Prior to having the service performed, funds were not appropriated for the service by the county commissioners and no certificate issued by the county auditor. There was also not a purchase order for this expenditure. The invoice for services was issued on June 2, 2023, and presented to the auditor for payment. The county commissioners made an amended appropriation on June 15, 2023. The county auditor requested a court order for payment, which was issued on June 28, 2023. The invoice was paid by warrant on June 28, 2023.

The county commissioners pay its worker's compensation premium through the County Commissioners Association. The invoice for the premium was issued on June 28, 2023, and received by the county commissioners on July 5, 2023. While an appropriation had been made, it was insufficient to cover the full amount of the premium. On July 13, 2023, the county commissioners made a supplemental appropriation to cover the entire premium. An updated certificate was not issued. The invoice was presented to the county auditor prior to the supplemental appropriation and the county auditor asked for a court order for payment, which was issued on July 19, 2023. The invoice was paid by warrant on July 20, 2023.

Failure to issue appropriate certificates can cause expenditures to be void and can prevent the issuance of a warrant by the county auditor.

When preparing the county's budget, and considering its priorities, the county should include any anticipated increases in expenditures from the current budget period in conjunction with the available resources when the annual appropriations are established to minimize to the extent possible the need to return for amended appropriations for routine expenses. Additionally, the county auditor and county commissioners should consider whether "then and now," "blanket," and "super blanket" certificates are appropriate or whether adoption of a resolution exempting purchases of \$1,000 or less under Ohio Rev. Code §5705.41(D)(2) would be appropriate.

To ensure that the county auditor is able to comply with Ohio Rev. Code §5705.41(D), county departments making purchases should ensure that the county auditor's certificate is obtained before the contract is entered or invoice is received. The county auditor should also evaluate properly implementing the use of "then and now", "blanket, or "super blanket" certificates. The county auditor will not be able to issue a certificate when opening a purchase order if an appropriation is not available. If an amended appropriation is necessary, departments should understand that additional lead time will be required to secure the amended appropriation before the county auditor may release payment. Following these processes and recommendations should eliminate the need to request court orders to approve the payment of expenses when the expense is not attributable to an appropriation.

Additionally, Ohio Rev. Code § 319.16(A) states that the county auditor shall issue warrants, including electronic warrants authorizing direct deposit for payment of county obligations in accordance with division (F) of section [9.37](#) of the Revised Code, on the county treasurer for all moneys payable from the county treasury, upon presentation of either: 1) any proper order or voucher and evidentiary matter or 2) any proper court order for expenses of any court funded through the county treasury and, upon request of the county auditor, legible copies of any court-approved invoice, bill, receipt, check, or contract related to the order, redacted as required by law, to the extent those documents exist.

FINDING NUMBER 2023-002
(Continued)

The term “order” in Ohio Rev. Code 319.16(A)(1) has a similar and consistent meaning with “voucher” and does not mean court order. AG Opinion 2019-011. For expenses that are not incurred by a court, the auditor shall issue a warrant when a proper order or voucher, and evidentiary matter, is presented by the department or county agency incurring that expense. If the county auditor questions the validity of an expenditure that is within available appropriations presented by a non-court county agency or department, the county auditor must follow the directions of Ohio Rev. Code § 319.16(E), which does not permit the county auditor to issue the warrant under protest. That division permits the county auditor to refuse to issue the warrant, and the non-court county agency or department may pursue a writ of mandamus against the county auditor.

Pursuant to *State ex rel Lorain Co. Bd. of Commissioners v. Lorain County Court of Common Pleas, et al*, 143 Ohio St.3d 522 (2015), a court may issue an administrative order authorizing an expenditure or appropriation when the expenditure relates to the court’s administration of its own business. An administrative order cannot be used to solve disagreements between two other county officials or departments. The court can issue a judicial order to resolve a dispute between parties and only in the context of a legal controversy brought through a case.

The county auditor paid invoices after receipt of an administrative court order for expenses that were not related to the court’s expenses. While the expenses were for a proper public purpose, the use of an administrative court order for payment was not appropriate as there was no legal controversy presented to the court through a petition for a writ of mandamus. The county auditor should follow requirements for the proper payment of non-court expenses specified in Ohio Rev. Code § 319.16(A)(1) and (E).

OHIO AUDITOR OF STATE KEITH FABER



SENECA COUNTY OHIO REVISED CODE § 117.116 REPORT

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/6/2025

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