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# OHIO LEGISLATIVE SERVICE COMMISSION

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and Drafting

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S.B. 244  
133<sup>rd</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Sen. Rulli

Wendy H. Gridley, Attorney

### SUMMARY

- Requires county treasurers and fiscal officers, when leaving office, to provide a certificate of transition to the successor officer.
- Requires the certificate of transition to be in a form and contain substance as prescribed by the Auditor of State, including an inventory of documents, accounts, and any other information the Auditor of State prescribes.
- Requires the Auditor of State to solicit input from county treasurers and fiscal officers, or from their affiliated groups, before prescribing the inventory of items, accounts, and other information to be contained in the certificate of transition.
- Authorizes the Auditor of State to “test the accuracy” of any certificate and report discrepancies or findings as in an audit report or actions for recovery of public moneys or property illegally spent or misappropriated and for criminal action against the public officer.

### DETAILED ANALYSIS

#### Background

Current law applicable to county auditors, county treasurers, township officers, and treasurers of boards of education generally requires those officers upon leaving office, to deliver to their successors all documents, books, records, vouchers, papers, maps, and other property.<sup>1</sup>

<sup>1</sup> R.C. 319.27, 321.06, 503.28, and 3313.28.

## Certificates of transition

The bill adds a requirement that the county treasurer or fiscal officer prepare a certificate of transition for the successor containing an inventory of those documents, accounts, and any other information prescribed by the Auditor of State. The form and substance of the certificate is to be prescribed by the Auditor of State and it must include an inventory of items required to be delivered by the officers under current law. For all other fiscal officers, the certificate must contain an inventory of items, accounts, and any other information prescribed by the Auditor of State.

The county treasurer or fiscal officer must sign the certificate and it is considered certified; the signature must have the same effect as though made under oath. The county treasurer or fiscal officer must retain one copy of the certificate and must deliver one copy to the successor.

The Auditor of State is authorized to “test the accuracy” of the certificate and may report discrepancies or findings as provided under law pertaining to actions for recovery of illegally spent public funds or misappropriated property or criminal actions against the public officer.

The Auditor of State must solicit input from county treasurers and fiscal officers or from their affiliated groups before prescribing the inventory of items, accounts, and other information to be contained in the certificate of transition.<sup>2</sup>

The bill uses the definition of “fiscal officer” as used in the Tax Levy Law (see **COMMENT**).

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## COMMENT

“Fiscal officer” in the case of a county, means the county auditor; in the case of a municipal corporation, the city auditor or village clerk, or an officer who, by virtue of the charter, has the duties and functions of the city auditor or village clerk, except that in the case of a municipal university the board of directors of which have assumed, in the manner provided by law, the custody and control of the funds of the university, the chief accounting officer of the university shall perform, with respect to the funds, the duties vested in the fiscal officer of the subdivision by sections 5705.41 and 5705.44 of the Revised Code; in the case of a school district, the treasurer of the board of education; in the case of a county school financing district, the treasurer of the educational service center governing board that serves as the taxing authority; in the case of a township, the township fiscal officer; in the case of a joint police district, the treasurer of the district; in the case of a joint fire district, the clerk of the board of fire district trustees; in the case of a joint ambulance district, the clerk of the board of trustees of the district; in the case of a joint emergency medical services district, the person appointed as fiscal officer pursuant to division (D) of section 307.053 of the Revised Code; in the case of a

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<sup>2</sup> R.C. 117.171.

fire and ambulance district, the person appointed as fiscal officer pursuant to division (B) of section 505.375 of the Revised Code; in the case of a joint recreation district, the person designated pursuant to section 755.15 of the Revised Code; in the case of a union cemetery district, the clerk of the municipal corporation designated in section 759.34 of the Revised Code; in the case of a children’s home district, educational service center, general health district, joint-county alcohol, drug addiction, and mental health service district, county library district, detention facility district, district organized under section 2151.65 of the Revised Code, a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, or a metropolitan park district for which no treasurer has been appointed pursuant to section 1545.07 of the Revised Code, the county auditor of the county designated by law to act as the auditor of the district; in the case of a metropolitan park district which has appointed a treasurer pursuant to section 1545.07 of the Revised Code, that treasurer; in the case of a drainage improvement district, the auditor of the county in which the drainage improvement district is located; in the case of a lake facilities authority, the fiscal officer designated under section 353.02 of the Revised Code; in the case of a regional student education district, the fiscal officer appointed pursuant to section 3313.83 of the Revised Code; and in all other cases, the officer responsible for keeping the appropriation accounts and drawing warrants for the expenditure of the moneys of the district or taxing unit.

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## HISTORY

Action	Date
Introduced	11-26-19

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