



Ohio Legislative Service Commission

Bill Analysis

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H.B. 210

131st General Assembly
(As Introduced)

Reps. Green, Thompson

BILL SUMMARY

- Requires a county agency or county elected official to notify the county auditor before establishing a custodial account.
- Requires, in some cases, the agency or official to first obtain approval from the board of county commissioners to establish a custodial account.
- Requires an agency or official to file certain statements monthly and annually with the auditor regarding a custodial account.
- Requires an auditor to verify that amounts in a custodial account are expended in accordance with allowable uses of the fund.

CONTENT AND OPERATION

Custodial accounts

Establishment of a custodial account

The bill requires a county agency or county elected official to notify the county auditor, not less than 30 days before establishing a custodial account, of the agency's or official's intent to establish such an account. A board of county commissioners is authorized to establish by resolution circumstances under which a county agency or county elected official is required to obtain approval of the board before establishing a custodial account. If the board requires approval, the agency or official must obtain the approval of the board not less than 30 days before establishing the custodial account.¹

¹ R.C. 319.71.

Sheriff or prosecutor to file statements with auditor

The bill requires a county agency or county elected official to file with the county auditor all monthly statements issued for a custodial account not later than 30 days after receiving the statement. An agency or official is also required to file with the auditor an annual report regarding the custodial account on a form prescribed by the auditor; the report is due not later than January 31 of each year. Under the bill, an auditor is allowed to request from an agency or official a copy of any statement, document, or other record regarding a custodial account, which the agency or official must provide to the auditor not later than 30 days after receiving the request or must provide in writing a reason why the requested information cannot be provided.²

A county agency or county elected official must mark as confidential any copy of a statement, document, or other record the agency or official provides to the auditor unless the item previously has been made available in response to a public records request. The bill specifies that a statement, document, or other record requested by the auditor, when in the auditor's possession, is not a public record under the Public Records Act.³

Auditor to verify use of funds

A county auditor is required to verify that a custodial fund is expended in accordance with the allowable uses of the fund by requesting documents as necessary and reviewing the documents the auditor receives as explained above.⁴

Statements regarding funds received to be expended in performance of official duties or in furtherance of justice; and law enforcement trust funds

Under continuing law, a county sheriff and a county prosecutor⁵ is provided with funds annually, equal to half the sheriff's or prosecutor's salary, to provide for expenses the sheriff or prosecutor incurs in the performance of official duties and in furtherance of justice. The bill provides that these funds may not be paid to the sheriff or prosecutor until the sheriff or prosecutor files with the county auditor the annual report for this fund for the previous year, as discussed above. The bill's requirement replaces a requirement under current law that the sheriff or prosecutor must, by the first Monday of January each year, file with the county auditor an itemized statement,

² R.C. 319.72(A).

³ R.C. 319.72(B). The Public Records Act is in R.C. 149.43, which is not in the bill.

⁴ R.C. 319.73.

⁵ Except the prosecuting attorney of a county with a population of less than 71,000.



verified by the sheriff or prosecuting attorney, respectively, as to the manner in which the fund has been expended during the previous year.⁶

Under continuing law, a county sheriff and county prosecutor each maintain a law enforcement trust fund that consists of funds received from the sale of property ordered to be forfeited or proceeds ordered forfeited. Current law requires a sheriff and prosecutor to file with the county auditor an annual report verifying that the moneys in the fund were expended only for authorized purposes. The bill removes this requirement and specifies that a law enforcement trust fund is a custodial account and therefore subject to the requirements discussed above.⁷

Definitions

The bill defines "custodial account" to mean an account established by a county agency or county elected official in the performance of the agency's or official's duties that consists of moneys, claims, bonds, notes, other obligations, stocks, or other securities, receipts or other evidences of ownership, and other intangible assets that is neither required to be kept in the custody of the county treasurer nor required to be part of the county treasury, including a furtherance of justice fund⁸ and a law enforcement trust fund.⁹

"County agency" means a department, division, board, commission, office, or other governmental entity of the county.¹⁰

HISTORY

ACTION	DATE
Introduced	05-13-15

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⁶ R.C. 325.071 (sheriff) and R.C. 325.12 (prosecutor).

⁷ R.C. 2981.13.

⁸ R.C. 325.071 and 325.12.

⁹ R.C. 2981.13.

¹⁰ R.C. 319.70.

