OHIO AUDITOR OF STATE
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Certificate of Transition Frequently Asked Questions

Below are answers to common questions about the Certificate of Transition process — a key document that formalizes the handover of responsibilities and ensures continuity between officeholders.

Helpful Tip: Click the ☰ icon to open the table of contents and navigate the questions more easily.

Multiple Officeholders

Requirements for Multiple Roles (Fiscal Officers and County Sheriffs)

1. What is a Certificate of Transition?

A: The Certificate of Transition is a formal document that ensures a smooth and accountable transfer of responsibilities, records, and assets from an outgoing officeholder to their successor.

Under Ohio law, Certificates of Transition are required under ORC § 311.14 for County Sheriffs and under ORC § 117.171 for Fiscal Officers as defined in ORC § 5705.01(D).

By statute, the certificate must be completed and delivered before the outgoing officeholder's final day in office. Templates and detailed guidance are available on the Outgoing Officers page →

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2. Why is the Certificate of Transition required if an officer was already expected to share information with their successors?

A: Before this law, not all Fiscal Officers or County Sheriffs were legally required to transfer information during a transition. Even when expectations existed, there was no standardized way to confirm that the handoff actually occurred.

The Certificate of Transition establishes a consistent, documented process that ensures outgoing officials share key information with their successors.

It also gives the Auditor of State flexibility to update the list of required items over time, allowing the process to evolve with changes in responsibilities, technology, and best practices.

Ultimately, it helps make transitions smoother, more accountable, and more transparent.

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3. What is the Certificate of Transition Complaint Form?

A: The Complaint Form allows an officeholder to report issues related to the transition process (e.g., issues with the previous officeholder's lack of documentation).
It can also be used to submit questions about compliance or the transition requirements.

You can find this form on the Outgoing Officers page or go directly to the Certificate of Transition Complaint Form →

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4. Do I need to send a copy of the Certificate of Transition to the AOS's Office?

A: No, you do not need to send a copy to the Auditor of State (AOS). The only exception is if the certificate is included with a complaint of noncompliance, which must be submitted through the official complaint form. For details on how to file a complaint, see Q9.

5. If an individual retires and is immediately re-hired, is a Certificate of Transition required?

A: No, a Certificate of Transition is not required in this situation.

If the same person continues in the role without any actual change in personnel, even after retirement and rehire, than there is no transition between officers, and therefore no need for a formal handoff of responsibilities.

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6. Is preparing and updating a Certificate of Transition required?

A: Yes, preparing the Certificate of Transition is required under ORC § 117.171 for Fiscal Officers and § 311.14 for County Sheriffs. However, there are no requirements to continually update it. Keeping the certificate current is considered a best practice to help with a smoother transition.

For guidance surrounding this process, see Bulletin 2021-005 →

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7. Will auditors check that the Certificate of Transition was prepared during an audit?

A: No, the Certificate of Transition is **not required** to be reviewed during an audit; however, it could be tested as part of the next regular audit.

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8. When does the Auditor of State review a Certificate of Transition?

A: Certificates of Transition may be reviewed during your entity's next scheduled audit or as part of a complaint investigation. If a complaint is received (such as concerns that the certificate was submitted late, incomplete, or missing key information), the Auditor of State may examine the certificate in response to those issues. For details on how to file a complaint, see Q9.

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9. How do I submit a complaint about the Certificate of Transition process?

If you are an outgoing official or a newly elected or appointed official and need to file a complaint, you can find the form on the Outgoing Officers page or go directly to the Certificate of Transition Complaint Form →

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10. How does the AOS make sure the Certificate of Transition is relevant to my office?

A: House Bill 450 required the Auditor of State to gather input from **County Treasurers** and **Fiscal Officers** or their affiliated groups, before prescribing what must be included in a Certificate of Transition. This led to the creation of multiple sample certificates tailored to different office types, recognizing that responsibilities and records vary (e.g., between County Treasurers and village Fiscal Officers).

Similarly, House Bill 96 required the AOS to consult with **County Sheriffs**, resulting in a sample certificate specific to their role.

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11. What happens if an outgoing Fiscal Officer or County Sheriff refuses to create a Certificate of Transition?

A: If an outgoing official fails to complete the certificate as required by ORC § 117.171 or § 311.14, the Auditor of State may refer the matter to the county or city prosecutor. This could result in a charge of dereliction of duty under ORC § 2921.44, a second-degree misdemeanor.

If convicted, the individual may be disqualified from holding public office or employment in Ohio for four years.

12. What happens if an officeholder can't continue in office due to death or illness?

A: In the tragic event that an officeholder passes away or becomes seriously ill without completing a Certificate of Transition, there is no penalty.

Situations like this are why it's a good idea to prepare the certificate early and keep it updated (see Q6). While upkeep isn't required, having one ready can help ensure a smooth transition and reduce confusion during an already difficult time.

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13. What should I do if no successor has been elected or appointed when I leave office?

A: If no successor has been elected or appointed at the time of transition, the certificate should be addressed to the appointing authority (e.g., board president or county commissioners) to ensure there is a formal record of the transition until a new official is in place.

The appointing authority should also countersign the certificate as the recipient.

Note: This is considered a best practice, since Ohio law doesn't specifically cover a "no successor" situation. In these cases, guidance comes from administrative procedures rather than anything outlined in ORC § 117.171 or § 311.14.

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14. Do I need to give my personal passwords to my successor?

A: No, you should never share personal passwords.

Instead, include a brief summary in the Certificate of Transition that explains how your successor can access key systems and records. Be sure to list any IT staff or vendors who can help them get set up. This ensures a smooth handoff without compromising security.

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15. Why were the Certificate of Transition templates removed from Bulletin 2021-005?

A: The templates were removed to ensure users always access the most current versions. Instead of including them in a bulletin, they are now provided on the Outgoing Officers page →

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16. How do I use the templates on the Auditor of State website to create a Certificate of Transition?

A: The certificate should appear on the official's letterhead. The easiest way to do this is to copy the text from the template and paste it into a separate document that includes your letterhead.

If you're printing on a letterhead, download the Word version (.docx) of the template to your computer before editing**.** These templates can be found on the Outgoing Officers page →

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17. How should I provide a list in the Certificate of Transition?

A: You can either insert the list directly into the Certificate of Transition document or attach it as a separate file. There is no required method, as long as the information is provided.

Fiscal Officers

Questions that apply only to Fiscal Officers will be indicated with an * asterisks

*18. How do I know if I'm required to complete a Certificate of Transition if my position isn't listed in ORC § 5705.01(D)?

A: You are required to complete a Certificate of Transition only if you're listed in ORC § 5705.01(D) **or** if your role includes **keeping appropriation accounts and drawing warrants for the expenditure of public funds** for a district or taxing unit.

A taxing unit, as defined in ORC § 5705.01(H), includes any government entity that can levy property taxes or issue bonds, like conservancy districts, park districts, or sanitary districts.

Even if you're not specifically named, the Auditor of State encourages using the Certificate of Transition as a best practice to support smooth and transparent transitions. So, when in doubt, it's a good idea to complete one.

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*19. What are some examples of what a School District Treasurer or CFO should include under "statutory responsibilities" and "records related to office operations"?

A: The goal of the Certificate of Transition is to help the incoming Treasurer or CFO step into the role with confidence by providing the key information they'll need.

For the statutory filings and responsibilities, you might include:

- A calendar of recurring deadlines (e.g., financial statement filings, tax notifications)
- A checklist or "tickler file" of required reports and submissions
- Notes on who receives each filing and how it's submitted

For other records related to office operations, consider including:

- Internal procedures or workflows
- Templates or forms used regularly
- Contact lists for key vendors, agencies, or staff
- Any other documents that help explain how the office runs day to day

Think of it as leaving behind a helpful roadmap — something you would have appreciated when you started.

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*20. Do I only need to include borrowing or financing related contracts in the Certificate of Transition?

A: Not necessarily. The goal is to give the incoming Treasurer or Fiscal Officer a clear picture of any agreements they need to know about to do their job effectively. This includes borrowing- and financing-related contracts (e.g., leases, loans, debt schedules, and grant agreements), but it can also include other important contracts that affect the office's operations.

You don't need to list every employment contract, but it's helpful to include a summary of key processes and contract due dates. Think of it as setting your successor up for success with the information they'll need right away.

Fiscal Officers cont.

Questions below are Specific to eServices

*21a. How do I add the incoming official to eServices before I leave office?

A: To add the incoming Fiscal Officer:

1. Log into eServices using your current email and password.
2. Click the **My Profile** tab on the left side of the screen.
3. Select the **Main** tab.
4. Under Additional Authorized Users, click **[+ Add New Authorized User]**.
5. Enter the incoming officer's **name**, **title**, and **email address**, then click **[Save].**

The incoming officer will receive an email invitation to create their login and set a password.

Completing this step early helps ensure a smooth transition and avoids delays in communication or filings.

*21b. Why is this step necessary to add the incoming official?

A: As the outgoing Fiscal Officer, one of your key tasks is to make sure the incoming official is added as an authorized contact in the Auditor of State's eServices Portal.

This is a crucial step because:

- It ensures the incoming officer receives important audit and billing communications.
- It allows them to submit required filings.
- Once they officially take office, they can update their status to "Main Contact".

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*22a. Why did I receive an email to create an Auditor of State eServices login?

A: You received the invitation because, as the new Fiscal Officer, you need access to eServices to submit financial statements and receive audit and billing information. To learn more, visit the eServices page →

*22b. What should I do after receiving the eServices login request?

A: After receiving the eServices login email, you need to set up your account and update the entity's Main Contact information so you can access required filings and audit communications.

After creating your login:

1. Log into eServices →
2. Go to the "**My Profile**" page and select the **Main** tab.
3. **Delete your eServices user account**
   (this step is required because an email address can be linked to only one contact type).
4. **Update the Main Contact information** with your name and contact details.
5. **Review and update** the information on the Main, Governing Board, and Report Release Recipients tabs to ensure everything is current.

Make sure to complete the update before logging out to maintain access.

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*23. What should I do if I didn't receive the eServices login email as the new Fiscal Officer?

A: If you're the new Fiscal Officer and didn't receive an eServices login email, follow the instructions under the instructions under the "Notification of Change in Fiscal Officer" section on the Required Filings page →