

OHIO AUDITOR OF STATE KEITH FABER



Auditor of State Bulletin 2021-005

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TO: All County Treasurers and Fiscal Officers as Defined by Ohio Revised Code § 5705.01 (D)

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Ohio Revised Code § 117.171 – Certificate of Transition by Outgoing Fiscal Officer

Bulletin Purpose

The purpose of this bulletin is to prescribe the form and substance of the Certificate of Transition by outgoing fiscal officer as required by recently enacted [§ 117.171 of the Ohio Revised Code](#) (ORC). All county treasurers and fiscal officers¹ as defined by [ORC § 5705.01 \(D\)](#), shall timely complete and submit the Auditor of State (AOS) Certificate of Transition to document compliance with ORC § 117.171 and to record all required inventory.

Implementation Date

The requirements of this bulletin and ORC § 117.171 shall be met prospectively from issuance and shall document any change or transition in the position of county treasurer or fiscal officer.

Background

The Certificate of Transition is to facilitate a smooth and efficient transition of power or change in position to benefit both incoming and outgoing county treasurers and fiscal officers as defined by ORC § 5705.01 (D), as well as the constituents of the affected entity.

County treasurers and fiscal officers as defined by ORC § 5705.01 (D) were included in this law because of the many financial responsibilities that can affect the overall fiscal health of their respective entities. Because of this, it is necessary for all county treasurers and fiscal officers to

¹ Refer to the attached list of entity fiscal officers required to provide a Certificate of Transition.

provide a complete and accurate list of items as required by statute and as prescribed by the AOS to their successor in office or position.

Bulletin Detail

The information below is intended to help provide clarity regarding compliance with ORC § 117.171:

1. The provisions of ORC § 117.171 should be applied any time there is a change in the position of county treasurer or fiscal officer as defined by ORC § 5705.01 (D).

2. ORC § 117.171 is not limited only to retirements, but applies to any departure, including interim office holders.

3. Although ORC § 117.171 does not specify a due date for the certificate of transition, it is intended to be provided by the outgoing office holder to their successor on or before the outgoing agency office holder's last official day in that position from the date of issuance of this bulletin and going forward.

4. If an incoming official suspects noncompliance with ORC § 117.171 or an outgoing official has questions about compliance, the official should [submit a complaint or inquiry](#) to the AOS. Noncompliance with ORC § 117.171 will be assessed by the AOS on a case by case basis as appropriate or during the next financial audit of the entity the complaint concerns.

~~5. Five Certificate of Transition shells are attached to this bulletin for: County Treasurers, County Auditors, Township Fiscal Officers, School Board Treasurers, and a universal Certificate of Transition for all other fiscal officers as defined by ORC § 5705.01 (D). Copies of these shells are also be available on the AOS website [here](#).~~ See page 5 for update

6. As a best practice, incoming county treasurers and fiscal officers as defined by ORC § 5705.01 (D) should prepare their Certificate of Transition as soon as possible upon taking office and consistently update it for as long as they hold the position. All current county treasurers and fiscal officers as defined by ORC § 5705.01 (D) should prepare their Certificate of Transition as soon as possible upon the issuance of this bulletin and consistently update it for as long as they hold the position.

Questions

If you have any questions regarding the information presented in the Bulletin, please contact the Center for Audit Excellence at the Auditor of State's Office at (800) 282-0370.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Ohio Auditor of State

Fiscal officers under § 5705.01 (D):

County auditor (in case of a county)

City auditor or village clerk (in case of a municipal corporation)

Township fiscal officer (in the case of a township)

Chief accounting officer (in case of a municipal university under board control)

Treasurer of board of education

County school financing district - Treasurer of educational service center (ESC) governing board that serves as the taxing authority

Joint police district treasurer

Joint fire district – clerk of the board of the fire district trustees

Joint ambulance district – clerk of the board

Joint emergency medical district – fiscal officer appointed under ORC § 307.053 (D)

Fire and ambulance district – fiscal officer appointed under ORC § 505.375

Joint recreation district – person designated under ORC § 755.15

Union cemetery district – the clerk of the municipal corporation designated under ORC § 759.34

Children’s home district – ESC – general health district – joint county alcohol, drug addiction and mental health services district – county library district – detention facility district under ORC § 2151.65 – a combined district under ORC § 2152.41 and 2151.65 – a metropolitan park district for which no treasurer has been appointed per ORC § 1545.07 ---- the county auditor of the county designated by law to act as the auditor of the district

A metropolitan park district with an appointed treasurer per ORC § 1545.07 --- that treasurer

Drainage improvement district – the county auditor in which the district is located

Lake facilities authority – the fiscal officer designated under ORC § 353.02

Regional student education district – the fiscal officer appointed per ORC § 3313.83

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

August 2022 Update:

Examples for the various templates of the Certificate of Transition document were removed from the original bulletin. Up to date examples are included our website which can be found at the following link: <https://ohioauditor.gov/fiscalofficers.html>