

# OHIO AUDITOR OF STATE KEITH FABER



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Matthew DeTemple, Executive Director  
Heidi Fought, Assistant Executive Director  
6500 Taylor Road, Suite A Blacklick, OH 43004-8570

Dear Matt and Heidi:

Thank you for your inquiry on allowable training options for re-elected and newly elected fiscal officers scheduled to take office April 1, 2020.

Consistent with the past practice of this office and as a matter of public policy, a new township fiscal officer should be able to receive technical training prior to actually taking office. Additionally, attendance at the OTA February 2020 conference under these circumstances, even prior to taking office, is a proper public expenditure and will not be questioned in an audit.

Of course, townships should consult their legal counsel, the Prosecuting Attorney of the county, regarding these matters. However, we will not issue findings in either of these circumstances. We will further permit re-elected township fiscal officers to apply continuing professional education hours earned at the 2020 OTA and 2020 Local Government Officials conferences toward their Fiscal Integrity Act (FIA) requirements for their upcoming terms of office, provided the township fiscal officers have completed the requisite FIA training for their current unexpired terms.

If you have any questions concerning this correspondence, please feel free to contact Chief Deputy Auditor, Robert Hinkle. Thanks again for working with us as we move forward.

Sincerely,

Keith Faber  
Auditor of State

cc: County Prosecuting Attorney Association