



Passing the Torch

A Fiscal Officer's Final Responsibility Before Leaving Office

By Auditor of State Keith Faber

Township fiscal officers have one of the most important jobs in government. They provide oversight of public funds and ensure that spending is done in accordance with the law. Put simply, they are the front line for protecting township tax dollars.

My office keeps that front line strong by offering fiscal officers a host of tools to help them be more successful – such as our Local Government Services' training opportunities offered throughout the year, and our Uniform Accounting Network's (UAN) support site. Easy access to this information saves fiscal officers time, which puts our townships in good financial positions and keeps public services running smoothly.

In my first year as Auditor of State, I've been very impressed with Ohio's fiscal officers. However, in my meetings with local elected officials across the state, one reoccurring criticism has shown me that there is room for improvement. That is the transition of official duties after an election.

As I am sure you are aware, these transitions are sometimes rocky, and new fiscal officers are often left to start from scratch. When fiscal officers, county auditors and county treasurers leave office, a smooth transition is key to safeguarding tax dollars, accounts and systems used by our local governments. While I understand that elections can be difficult, maintaining the financial

integrity of our governments and serving our communities must take priority over politics.

A thorough and thoughtful transition is critical in helping to ensure that Ohio's taxpayers are being served effectively and efficiently. That is why my office is working with the General Assembly to craft legislation requiring outgoing fiscal officers to prepare a transition letter to certify that critical information has been given to their successor.

The transition letter would include information and items that an incoming fiscal officer needs to be successful on day one, such as a list of all bank accounts, any current contracts, petty cash accounts, log-in information for financial systems, a current list of assets, keys, etc. My office would issue a draft transition letter for fiscal officers to use as a checklist. If necessary, auditors could check the letters for accuracy and verify that the required information and items have been transferred.

This legislation is still in the early stages, but I hope that you will join me in supporting its introduction and eventual passage. By working on this together, we can make government more effective for all Ohioans and bring about more civility in our political system.

If you have any questions, suggestions or concerns, please do not hesitate to call my office at 614-466-4514 or email us at contactus@ohioauditor.gov.