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Certificate of Transition FAQ

Q: What, if any, penalty would be assessed if an outgoing official refuses to create a certificate of transition? Who would enforce?

A: The Auditor of State's (AOS) office would enforce the requirement. The AOS has authority to issue any applicable findings under ORC sections 117.28 and 117.29. Additionally, if a fiscal officer recklessly fails to perform a duty expressly imposed by law, as this requirement would, the AOS could refer a charge of dereliction of duty to the county or city prosecutor, which according to ORC 2921.44 in some cases could result in a misdemeanor of the second degree or disqualification from holding any public office, employment, or position of trust in this state for four years.

Q: How will you ensure that the items, accounts and information prescribed in the certificate of transition apply to my office?

A: HB 450 required the AOS to solicit input from county treasurers and fiscal officers, or from their affiliated groups before prescribing what must be included in a certificate of transition. This resulted in multiple sample certificates of transition being created. We understand that county treasurers and village fiscal officers, for instance, do not have the same responsibility or maintain the same types of records.

Q: What would happen if someone were to pass away while in office, or became ill and could no longer perform their duties?

A: In the tragic event that an official passes away or falls ill, there would not be a penalty for failing to complete a certificate of transition.

Q: Can you give an example of when your office would test a certificate of transition?

A: We would test a certificate of transition, for instance, if an incoming fiscal officer found that the balance in a bank account was different than what their successor's records show.

Q: Will I have to hand over personal passwords?

A: No. IT staff or vendors should be available to create new accounts and passwords.

Q: Why is this requirement needed if fiscal officers were already required to deliver information to their successors?

A: Not all fiscal officers had such a requirement prior to this law. For those who did, there was no way to prove that an outgoing official actually complied with the requirement. The Certificate of Transition provides proof of compliance. Additionally, the flexibility built into the law allows our office to update what information and items must be transferred to a successor as time goes on and technology changes.