



Dave Yost • Auditor of State

Bulletin 2013-004

Auditor of State Bulletin

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TO: County Auditors, County Commissioners, County Sheriffs, County Prosecutors, County Treasurers, County Clerk of Courts, Ohio Attorney General Office, County Council Members & Fiscal Officers (Summit and Cuyahoga Counties), Buckeye State Sheriffs' Association and Independent Public Accountants

FROM: Dave Yost, Ohio Auditor of State

SUBJECT: Accounting for the New Arson Offender Registration Fee

SB 70 in the 129th Session of the General Assembly amended Ohio Rev. Code Sections 2909.13, 2909.14, and 2909.15, requiring the Attorney General to establish and maintain an Arson offender registry. In addition, the amendments require the court to notify an arson offender of his duty to register with the Sheriff in the county of residence. As part of this process, the Sheriff must collect a \$50 initial registration fee and an annual \$25 registration fee from each in-state or out-of-state offender who registers, although there is a provision allowing a waiver of the fee if the offender is indigent.

The revised Ohio Rev. Code Sections require the Attorney General to implement the registration process, design the forms and otherwise establish the administrative road map for implementation of the program. Among other requirements, the Sheriff must collect and remit the registry fees collected to the Attorney General on a quarterly basis. The Sheriffs, however, are not provided fund accounting guidance by SB 70.

An agency fund is the most appropriate fund to account for the activity since the fee cannot be retained by or used for benefit of the county itself, and must be remitted in full to the State. Agency funds are used to report resources held by the government in a purely custodial capacity. They typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

The Sheriffs should establish an agency fund with the County Treasury to account for the collection and distribution of the Arson Registry Fee in accordance with Ohio Rev. Code Sections 2909.13, 2909.14, and 2909.15. Also, the county should remit the registry fees out of the agency fund each quarter to the Attorney General on a warrant of the County Auditor. *This communication serves as the authorization Ohio Revised Code 5705.12 requires to establish this fund. (No additional Auditor of State approval is required to set up this fund.)*

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Ohio Auditor of State