

OHIO AUDITOR OF STATE KEITH FABER



Auditor of State Bulletin 2021-005

DATE ISSUED: April 30, 2021

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](#).
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

[CERTIFICATE OF TRANSITION FOR COUNTY TREASURERS]

(To be included on the official letterhead)

Certificate of Transition from Outgoing County Treasurer

[Date]

[Name of incoming official], Incoming County Treasurer

[County Name] County

[Entity Address]

[City], Ohio [Zip]

(NOTE: If a successor has not been elected/appointed, the certificate should be addressed to the appointing authority)

In accordance with Ohio Revised Code (ORC) §§ 117.171 and 321.06, I, [Name of outgoing official], have prepared this certificate of transition before leaving office as County Treasurer for [County Name] County on [Last Date in Office]. This certificate contains an inventory of items and other information which is my responsibility to provide to my successor/successor's office.

Due to security concerns and internal control measures, any passwords or pins to accounts are **not** included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Before leaving office, I have provided the following items, documents or access, as applicable, which are under my purview as County Treasurer:

___ Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

___ List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

___ List of all systems utilized, including accounting and inventory systems, and directions to access them.

___ List of all bank and investment accounts, including bank reconciliations and accompanying support as well as the related signatories associated with these accounts, and any other related external systems.

___ List of any cash, checks, and any other monies including any petty cash accounts and change funds (cash on hand).

___ Current operations and/or policy manual.

___ List of statutory filings, notifications and any other statutorily required responsibilities.

___ Current governing documents and strategic plans (e.g. constitution, bylaws, union and other agreements, meeting minutes, etc.)

____ Organizational chart and position descriptions/responsibilities for all personnel of the official's office if applicable.

____ List of all current leases, contracts, outstanding loans and advances, lines of credit, debt schedules, continuing disclosure obligations, State and Federal grant agreements, and any other agreements.

____ All budgetary documents including budgets, certificates or amended certificates of estimated resources and appropriations, past audits and management letters, and copies of budget commission filings.

____ List of any pending correspondence or other matters requiring immediate attention.

____ Any other records pertaining to the operation of the office such as payroll, insurance policies, bonds of elected officials or employees, levy language for all levies currently being collected, etc.

____ All moneys, books, papers, and other property in the treasurer's possession as treasurer belonging to the county, as required by ORC § 321.06.

My signature below represents my certification the information provided is complete and accurate.

[Name], Outgoing County Treasurer, [County Name] County Date

My signature below acknowledges receipt of the items and other information identified in this letter of representation.

[Name], Incoming County Treasurer, [County Name] County Date

Per Ohio Revised Code § 117.171, the outgoing officeholder and incoming officeholder/office are each mandated to retain a copy of the letter in the event the Auditor of State determines it is necessary to test the accuracy of this letter.

[CERTIFICATE OF TRANSITION FOR COUNTY AUDITORS]

(To be included on the official letterhead)

Certificate of Transition from Outgoing County Auditor

[Date]

[Name of incoming County Auditor], Incoming County Auditor

[County Name] County

[Entity Address]

[City], Ohio [Zip]

(NOTE: If a successor has not been elected/appointed, the certificate should be addressed to the appointing authority)

In accordance with Ohio Revised Code (ORC) §§ 117.171 and 319.27, I, [Name of outgoing official], have prepared this certificate of transition before leaving office as County Auditor for [County Name] County on [Last Date in Office]. This certificate contains an inventory of items and other information which is my responsibility to provide to my successor/successor's office.

Due to security concerns and internal control measures, any passwords or pins to accounts are **not** included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Before leaving office, I have provided the following items, documents or access, which are under my purview as County Auditor:

___ Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

___ List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

___ List of all systems utilized, including accounting and inventory systems, and directions to access them.

___ List of all bank and investment accounts, including bank reconciliations and accompanying support as well as the related signatories associated with these accounts, and any other related external systems.

___ List of any cash, checks, and any other monies including any petty cash accounts and change funds (cash on hand).

___ Current operations and/or policy manual.

___ List of statutory filings, notifications and any other statutorily required responsibilities.

___ Current governing documents and strategic plans (e.g. constitution, bylaws, union and other agreements, meeting minutes, etc.)

____ Organizational chart and position descriptions/responsibilities for all personnel of the official's office if applicable.

____ List of all current leases, contracts, outstanding loans and advances, lines of credit, debt schedules, continuing disclosure obligations, State and Federal grant agreements, and any other agreements.

____ All budgetary documents including budgets, certificates or amended certificates of estimated resources and appropriations, past audits and management letters, and copies of budget commission filings.

____ List of any pending correspondence or other matters requiring immediate attention.

____ Any other records pertaining to the operation of the office such as payroll, insurance policies, bonds of elected officials or employees, levy language for all levies currently being collected, etc.

____ All documents, books, records, vouchers, papers, maps, and other property in the auditor's possession belonging to the county as required by ORC § 319.27.

My signature below represents my certification the information provided is complete and accurate.

[Name], Outgoing County Auditor, [County Name] County	Date
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My signature below acknowledges receipt of the items and other information identified in this letter of representation.

[Name], Incoming County Auditor, [County Name] County	Date
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Per Ohio Revised Code § 117.171, the outgoing officeholder and incoming officeholder/office are each mandated to retain a copy of the letter in the event the Auditor of State determines it is necessary to test the accuracy of this letter.

[CERTIFICATE OF TRANSITION FOR TOWNSHIP FISCAL OFFICERS]

(To be included on the official letterhead)

Certificate of Transition from Outgoing Township Fiscal Officer

[Date]

[Name of incoming fiscal officer], Incoming Township Fiscal Officer

[Township Name] Township, [County Name] County

[Entity Address]

[City], Ohio [Zip]

(NOTE: If a successor has not been elected/appointed, the certificate should be addressed to the appointing authority)

In accordance with Ohio Revised Code (ORC) §§ 117.171 and 503.28, I, [Name of outgoing township fiscal officer], have prepared this certificate of transition before leaving office as Township Fiscal Officer for [Township Name] Township, [County Name] County on [Last Date in Office]. This certificate contains an inventory of items and other information which is my responsibility to provide to my successor/successor's office.

Due to security concerns and internal control measures, any passwords or pins to accounts are **not** included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Before leaving office, I have provided the following items, documents or access, as applicable, which are under my purview as Township Fiscal Officer:

___ Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

___ List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

___ List of all systems utilized, including accounting and inventory systems, and directions to access them.

___ List of all bank and investment accounts, including bank reconciliations and accompanying support as well as the related signatories associated with these accounts, and any other related external systems.

___ List of any cash, checks, and any other monies including any petty cash accounts and change funds (cash on hand).

___ Current operations and/or policy manual.

___ List of statutory filings, notifications and any other statutorily required responsibilities.

____ Current governing documents and strategic plans (e.g. constitution, bylaws, union and other agreements, meeting minutes, etc.)

____ Organizational chart and position descriptions/responsibilities for all personnel of the official's office if applicable.

____ List of all current leases, contracts, outstanding loans and advances, lines of credit, debt schedules, continuing disclosure obligations, State and Federal grant agreements, and any other agreements.

____ All budgetary documents including budgets, certificates or amended certificates of estimated resources and appropriations, past audits and management letters, and copies of budget commission filings.

____ List of any pending correspondence or other matters requiring immediate attention.

____ Any other records pertaining to the operation of the office such as payroll, insurance policies, bonds of elected officials or employees, levy language for all levies currently being collected, etc.

____ All books, records, documents, laws, obligations, papers, blanks, and all other articles and property in the township fiscal officer's possession belonging to the township, as required by ORC §503.28.

My signature below represents my certification the information provided is complete and accurate.

[Name], Outgoing Fiscal Officer, [Township Name] Township, _____ Date
[County Name] County

My signature below acknowledges receipt of the items and other information identified in this letter of representation.

[Name], Incoming Fiscal Office, [Township Name] Township, _____ Date
[County Name] County

Per Ohio Revised Code § 117.171, the outgoing officeholder and incoming officeholder/office are each mandated to retain a copy of the letter in the event the Auditor of State determines it is necessary to test the accuracy of this letter.

[CERTIFICATE OF TRANSITION FOR OHIO K-12 SCHOOL DISTRICTS TREASURER/CFO]

(To be included on the School District's official letterhead)

Certificate of Transition from Outgoing School District Treasurer/CFO

[Date]

[Name of incoming Treasurer/CFO], Incoming Treasurer/CFO

[School District Name], [County Name] County

[Entity Address]

[City], Ohio [Zip]

(NOTE: If a successor has not been selected, the letter should be addressed to the Board of Education of the School District.)

In accordance with Ohio Revised Code (ORC) §§ 117.171 and 3313.28, I, [Name of outgoing Treasurer/CFO], have prepared this Certificate of Transition before leaving office as Treasurer/CFO to the Board of Education (the "Board") of the [School District Name], [County Name] County (the "School District") on [Last Date in Office]. This certificate contains an inventory of items and other information, which is my responsibility to provide to my successor as the incoming Treasurer/CFO.

Due to security concerns and internal control measures of the School District, any passwords or pins to School District accounts are **not** included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Before leaving office, I have provided the following items documents, I or access, which are under my purview as Treasurer/CFO of the School District:

____ Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

____ List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

____ List of all systems utilized, including accounting and inventory systems, and directions to access them.

____ List of all bank and investment accounts, including bank reconciliations and accompanying support, as well as the related signatories associated with these accounts, and any other related external systems.

____ List of any cash and checks, including petty cash accounts and change funds (cash on hand).

____ List of statutory filings, notifications and any other statutorily required responsibilities.

___ If not posted to the School District's website, copies of current School District policies adopted by the Board (such as North East Ohio Learning Associates (Neola) or Ohio School Board Association (OSBA) policies), as well as any collective bargaining agreements.

___ Organizational charts and position descriptions/responsibilities for all personnel of the Treasurer/CFO's office.

___ List of current leases, contracts, outstanding loans and advances, debt schedules, continuing disclosure obligations, lines of credit, State and Federal grant agreements, and other agreements.

___ All budgetary documents including budgets, certificates or amended certificates of estimated resources and appropriations, past audits and management letters, and copies of budget commission filings.

___ List of any pending correspondence pertaining to the Treasurer/CFO's office requiring immediate attention.

___ Any other records pertaining to the operation of the office.

___ All books and papers in the Treasurer/CFO's possession belonging to the district as required by ORC § 3313.28.

My signature below represents my certification the information provided is complete and accurate to the best of my knowledge.

[Name], of Outgoing Treasurer/CFO [School District Name],

Date

[County Name] County

My signature below acknowledges receipt of the items and other information identified in this letter of representation.

[Name] of Incoming Treasurer/CFO (or Board President, if not selected) Date

[School District Name], [County Name] County

Per ORC § 117.171, the outgoing Treasurer/CFO and incoming Treasurer/CFO are each mandated to retain a copy of the letter in the event the Auditor of State determines it is necessary to test the accuracy of this letter.

[CERTIFICATE OF TRANSITION FOR ALL FOR ALL FISCAL OFFICERS OTHER THAN COUNTY TREASURERS, COUNTY AUDITORS, TOWNSHIP FISCAL OFFICERS, AND SCHOOL TREASURERS]

(To be included on the official letterhead)

Certificate of Transition from Outgoing (title)

[Date]

[Name of incoming official], Incoming [Title]

[Entity Name], [County Name] County

[Entity Address]

[City], Ohio [Zip]

(NOTE: If a successor has not been elected/appointed, the certificate should be addressed to the appointing authority)

In accordance with Ohio Revised Code (ORC) §117.171, I, [Name of outgoing official], have prepared this certificate of transition before leaving office as [Title] for [Entity Name], [County Name] County on [Last Date in Office]. This certificate contains an inventory of items and other information which is my responsibility to provide to my successor/successor's office.

Due to security concerns and internal control measures, any passwords or pins to accounts are **not** included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Before leaving office, I have provided the following items, documents or access, which are under my purview as [Title]:

____ Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

____ List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

____ List of all systems utilized, including accounting and inventory systems, and directions to access them.

____ List of all bank and investment accounts, including bank reconciliations and accompanying support as well as the related signatories associated with these accounts, and any other related external systems.

____ List of any cash, checks, and any other monies including any petty cash accounts and change funds (cash on hand).

____ Current operations and/or policy manual.

____ List of statutory filings, notifications and any other statutorily required responsibilities.

____ Current governing documents and strategic plans (e.g. constitution, bylaws, union and other agreements, meeting minutes, etc.)

____ Organizational chart and position descriptions/responsibilities for all personnel of the official's office if applicable.

____ List of all current leases, contracts, outstanding loans and advances, lines of credit, debt schedules, continuing disclosure obligations, State and Federal grant agreements, and any other agreements.

____ All budgetary documents including budgets, certificates or amended certificates of estimated resources and appropriations, past audits and management letters, and copies of budget commission filings.

____ List of any pending correspondence or other matters requiring immediate attention.

____ Any other records pertaining to the operation of the office such as payroll, insurance policies, bonds of elected officials or employees, levy language for all levies currently being collected, etc.

My signature below represents my certification the information provided is complete and accurate.

[Name], Outgoing [Title], [County Name] County Date

My signature below acknowledges receipt of the items and other information identified in this letter of representation.

[Name], Incoming [Title], [County Name] County Date

Per ORC § 117.171, the outgoing officeholder and incoming officeholder/office are each mandated to retain a copy of the letter in the event the Auditor of State determines it is necessary to test the accuracy of this letter.