

OHIO AUDITOR OF STATE  
KEITH FABER

## Certificate of Transition

March 2022

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Quality Assurance & Technical Specialist

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<b>HB 450</b>	
133 <sup>rd</sup> General Assembly	Effective 4/12/2021
↓	
<b>Ohio Revised Code</b>	
117.171	"Certificate of Transition"
↓	
<b>AOS Bulletin 2021-005</b>	
Issued 4/30/2021	"Certificate of Transition by Outgoing Fiscal Officer"

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**Who Is this Applicable To?**

**All County Treasurers & Fiscal Officers as Defined in ORC 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 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

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**Who Is this Applicable To?**

**All County Treasurers & Fiscal Officers as Defined in ORC 5705.01(D) (cont'd)**

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 corp. designated under ORC 759.34
A metropolitan park district with an appointed treasurer per ORC 1545.07	that treasurer

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**Who Is this Applicable To?**

**All County Treasurers & Fiscal Officers as Defined in ORC 5705.01(D) (cont'd)**

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
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

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### What Do I Need To Do Now?

#### Current Fiscal Officers:

- Prepare the Certificate of Transition as soon as possible upon the issuance of the AOS bulletin, and
- Consistently update it for as long as you hold the position.

#### Incoming Fiscal Officers:

- Prepare the Certificate of Transition as soon as possible upon taking office, and
- Consistently update it for as long as you hold the position.

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### Where Are The Shells?

[ohioauditor.gov/newfiscalofficer.html](http://ohioauditor.gov/newfiscalofficer.html)

Resources	
Contact LGS	• HR/HR System
	• Certificate of Transition
	• Trainings
	• Local Government Services
	• Useful Web Pages

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### Where Are The Shells?

- Submit a Certificate of Transition complaint or inquiry
- Certificate of Transition Bulletin
- Sample Certificate of Transition for County Treasurer
- Sample Certificate of Transition for County Auditor
- Sample Certificate of Transition for Township Fiscal Officer
- Sample Certificate of Transition for School Board Treasurer/CFO
- Sample Certificate of Transition for all other positions
- Certificate of Transition FAQ

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### Certificate of Transition

- Facilitates a smooth & efficient transition of power or change in position
- Benefits both incoming & outgoing fiscal officers
- Benefits the constituents of the entity

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### When & To Whom Do I Provide the Certificate?

- Any time there is a change in the position of fiscal officer
- Applies to any departure (retirements, interim office holders, etc.)
- 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



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### Have Questions?

[ohioauditor.gov/newfiscalofficer.html](http://ohioauditor.gov/newfiscalofficer.html)

- Submit a Certificate of Transition complaint or inquiry
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**Have Questions?**

**Submit a Complaint or Inquiry**

- If an outgoing official has questions about compliance
- If an incoming official suspects noncompliance with ORC 117.171

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**FAQ's**

[ohioauditor.gov/newfiscalofficer.html](http://ohioauditor.gov/newfiscalofficer.html)

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- [Sample Certificate of Transition for County Treasurer](#)
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- [Sample Certificate of Transition for Township Fiscal Officer](#)
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- [Certificate of Transition FAQ](#)

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**FAQ's**

**Will the AOS address complaints and/or report discrepancies involving a change in fiscal officer prior to April 30, 2021?**

- No. The bulletin specifying the information that must be included in a certificate transition was not issued until April 30, 2021 and became effective on that date.

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FAQ's

If an individual retires and is immediately re-hired to the same position, is a certificate of transition required?

- No

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FAQ's

Upon completing and providing or receiving a certificate of transition, is there a requirement to also submit a copy of the certificate of transition to the AOS office?

- No. A certificate of transition should not be sent to the AOS unless it is provided with a complaint of non-compliance with the statute via the complaint form.

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FAQ's

Is it *required* that the incoming/current fiscal officers prepare a "Certificate of Transition" as soon as possible upon taking office and consistently update it for as long as they hold the position? Will this be checked during the audit?

- No and no. The best practice suggestion is only intended to ensure the information is readily available for when a fiscal officer leaves the position. It is not a requirement; therefore, it will not be tested during an audit.

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**FAQ's**

**What, if any, consequence will a fiscal officer face if an outgoing official refuses to create a certificate of transition? Who would enforce the requirement?**

- The AOS has authority to test the accuracy of any certificate of transition, and may report discrepancies or findings.
- If a fiscal officer recklessly fails to perform the duty expressly imposed the AOS could make a referral to the county or city prosecutor that outlines the facts supporting a charge of dereliction of duty in violation of ORC 2921.44.
- A violation of ORC 2921.44 constitutes a misdemeanor of the second degree and can result in a fiscal officer being disqualified from holding any public office, employment, or position of trust in this state for 4 years.

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**FAQ's**

**How will the AOS ensure the items, accounts and information prescribed in the certificate of transition apply to my office?**

- 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.

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**FAQ's**

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

- In the tragic event that an official passes away or falls ill without the advanced preparation of a transition certificate, there would be no penalty for failure to complete a certificate of transition.

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FAQ's

What if the next fiscal officer has not been elected/appointed when I leave my current position?

- As provided on the certificate shells, if a successor has not been elected/appointed, the certificate should be addressed to the appointing authority.
- The chairperson/board president should countersign as the recipient of the letter.

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FAQ's

Can you provide an example of when your office would test a certificate of transition?

- Every certificate of transition *could* be tested as part of the next regular audit of the entity.
- A more specific example of when a certificate is more likely to be tested is when a complaint over the timeliness, accuracy and/or completeness of the certificate is received by the AOS.

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FAQ's

Will I have to provide personal passwords to my successor?

- No. However, a summary description of the process and the names of IT staff or vendors that can assist a new fiscal officer in gaining access to electronic records should be included in the certificate.

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**FAQ's**

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

- Not all fiscal officers had such a requirement prior to this law.
- For those who did, there was no method to prove that an outgoing official actually complied with the requirement.

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**FAQ's**

**Some of the descriptions included on the check list for a school district treasurer/CFO are clear and self-explanatory, while others are not. If possible, could you please provide examples for certain items?**

- The purpose of the certificate of transition is to provide information, documents, etc. the successor fiscal officer will need in performing duties of the position.

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**FAQ's**

**Would you please confirm that the contracts requested include only borrowing or financing related contracts?**

- It would be any contracts the incoming treasurer/fiscal officer needs to be aware of in performing the duties of the position.

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**FAQ's**

**If I am not a fiscal officer for an entity that is specifically identified in ORC 5705.01(D), how do I know whether I am a fiscal officer that must comply with ORC 117.171 and prepare a certificate of transition?**

- If the fiscal officer is not one that is identified in the list in ORC 5705.01(D), then the officer does not need to prepare a certificate of transition, unless the fiscal officer is “responsible for keeping the appropriation accounts and drawing warrants for the expenditure” of moneys of a district or taxing unit.

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**FAQ's**

**The sample certificate of transition shells included with the bulletin are in PDF format and the shells provided on the AOS website are Word read-only documents. How do I use the shells to create a certificate of transition for my position?**

- As indicated at the top of the shells, the certificate should be included on the official's letterhead.
- Either copy/paste from the shell to a separate electronic document which includes the letterhead, or
- Save a copy of the Word document to your computer, modify it, and then print on physical letterhead

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**FAQ's**

**If the shell certificate of transition indicates to provide a “list,” should I insert the list into the certificate of transition document or provide a separate list?**

- Either method is acceptable as long as the information is provided.

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**Questions?**



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