

Fiscal Officers are...

- Fiscal Officers are the keepers of all the township records and responsible for them.
- They are elected to oversee and safeguard the township funds and work with the trustees to see monies are spent wisely and in the best interest of the residents. It is a checks and balance system that generally works very well.
- In order to work together efficiently each of the 4 elected officials needs to respect and listen to each other's opinions.
- They do not always need to agree, but meetings should be conducted in a professional manner and spirit of cooperation. Agree to disagree and move on.

Duties by Statute

- **ORC 507.04**
 - Keep an accurate record of proceedings of Trustees at all their meetings, and of the township's accounts & transactions, including the bonds of township officers.
 - Must attend at least one meeting of the Board during each quarter of the year.
- **ORC 507.05**
 - Must be provided books
 - Notify the Board of Elections of vacancies in Office and boundary changes of the township.
- **ORC 507.06**
 - May administer oaths and certify affidavits

Duties by Statute continued

- **ORC 503.25**
 - After an election or appointment of township officials prepare a notice advising them they are required to take the oath of office and give bond. The notice with date & time of delivery should be filed in the office of the Fiscal Officer.
- **ORC 505.31**
 - Collect the service charge for waste disposal services and administer them.
- **OAG 86-057**
 - Oversee and maintain in proper order the township financial records.
 - Issue checks
 - Prepare payrolls and all associate functions e.g. tax reporting and deposits.

Fiscal Officer Assistant

- The township fiscal officer may hire and appoint one or more persons as the fiscal officer finds necessary to provide assistance to the township fiscal officer or deputy fiscal officer. (ORC 507-21)
- The township fiscal officer may set the compensation of those persons subject to the prior approval of the board of township trustees. Those persons serve at the pleasure of the fiscal officer or in their absence.
- The township fiscal officer may delegate to an assistant any of the duties the fiscal officer is otherwise required to perform. It does not relieve the twp. fiscal officer of their responsibilities.
- Fiscal Officer Assistants are required to give bond.

Minutes

Minutes

- Fiscal Officers are responsible for the Minutes, but not all fiscal officers take their own minutes. They are however, responsible that all the content needed is included.
- Minutes at the very least need to include all the Motions and Resolutions, along with the reasons for making them. They should be complete enough that anyone reading them would know what happened at the meeting and why an action was taken or not taken.

Minutes...

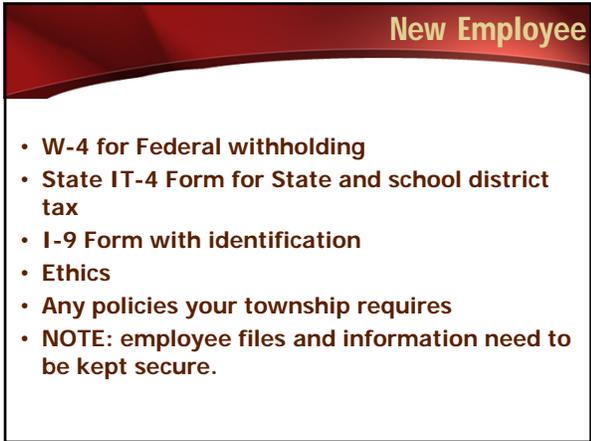
- Minutes should be factual; not inflammatory or slanted either for or against any individual
- They do not have to be word for word. Words like discussed, noted, advised, summarized can be used as long as all the important information is included.
- Minutes can be written many different ways.
- The UAN System has a Minute's template that can be used.

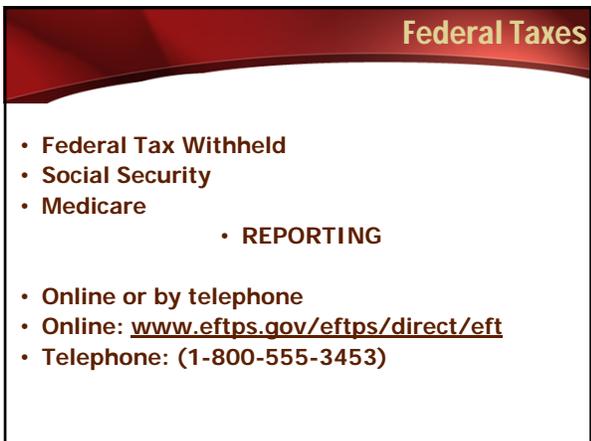
Records and Reports

Records & Reports

- **Fiscal Officers are responsible for the care and maintenance of the records of the township.**
 - Required to take the Public Record's Training once each term
 - Should have a Record's Retention Schedule
(For more information check the Ohio Historical Society for forms.)
- **Provide Trustees with reports monthly**
 - In UAN the Management Reports: Appropriation, Revenue and Fund reports; Investment Journal and Fund Status.
 - Bank Reconciliation – (Have Trustees sign it.)
 - Payroll Summary
 - Warrants Summary
 - Anything else they would like to see.







Frequency

- If amount withheld is in excess of \$2,500 but less than \$100,000 in a month you must send in the taxes bi-weekly.
- If amount withheld is less than \$2,500 you may send in taxes monthly.
- If amount withheld is less than \$2,500 per year you may file and send check with Form 944.

IRS Form 941

- This form is filed **QUARTERLY**
- Check and re-check
- Year-end W-3 **MUST** equal all 4 quarters
- Create W-2's and W-3's before last quarter is filed.

State/School Tax

- If you withheld \$2,000 or less you are required to remit your tax withheld **QUARTERLY**.
- If you withheld more than \$2,000 but less than \$84,000 you are required to remit your tax withheld **MONTHLY**.
- Options:
 - Online at www.businessgateway.gov
 - By telephone
 - By mail with vouchers and check

OPERS

- This is Ohio Public Employees Retirement System
- Reports are due each month
- Employee contributions withheld are due each month
- Opt to send employer contribution quarterly per statement sent by OPERS
- Online at www.opers.org

OP & F

- This is Ohio Police and Fire
- Report monthly
- Send employee and employer contributions monthly
- Op-f.org

Workers Compensation

- Form is sent at the beginning of each year
- Option to pay 1/2 by May 15th with the remaining 1/2 paid by Sept. 15th or you may pay the full amount by May 15th.
- There are forms that must be completed annually on injuries. (You received a postcard in the mail reminding you to have that form completed by Feb. 1st.) This is done online or by mail.
- www.bwc.com go to PERRP



Financial Info

- **Knowledge – be informed so that you can inform**
- **Planning**
 - Budgets
 - Appropriations
- **Know when you receive your funds**
 - **Monthly: Local Government, Gasoline Tax**
 - MVL and MVL Permissive
 - **Semi-Annually:**
 - Property Taxes
 - Advances
 - Rollback and Homestead

Financial Info, cont.

- **Know your timelines for major expenses**
 - Payroll (generally fixed)
 - Insurance
 - Workers' Compensation
 - Summer Road Work
 - Snow Removal, salting, & road salt
 - Capital Expenses (equipment, vehicles, and buildings)
- **Invest your funds**
 - Investment Policy
 - Taylor your CD's to your meeting dates



Investments

- **Investments**
- **Must have an Investment Policy**
 - Can only invest in what we are authorized
 - By statute and the approved Investment Policy
 - Some Investments require CPIM training
 - **Examples of Investments**
 - CD's
 - Star Ohio and Star Ohio Plus
 - Treasury Notes
 - Money Market Mutual Funds



Audits - Costs

- **Increasing across the board**
- **Audits are generally required every 2 years**
- **Besides the normal increases audit costs are driven by several things:**
 - Budget
 - Annual payroll and number of employees
 - GASB or Regulatory
 - Prior audit problems

Audits – Items Needed

<ul style="list-style-type: none"> • Make sure all of your files are in order. • Auditors usually start with your prior audit report and the Minute Book. • They will generally pull about a dozen warrants and track them from the beginning to the payment to make sure they were encumbered as required. If these are in order they usually move on; if not they will go through many more. 	<p>Other items needed:</p> <ul style="list-style-type: none"> • Resolution File in order (even if they are in your Minutes Book.) • Policy File (Make sure you have the following policies): <ul style="list-style-type: none"> - Investment - Cell Phone - Travel, Vehicle Use - Fiscal Officer's Disaster Policy - Public Record's - Purchase Orders & Blanket Certificates - Security of Employee's personal information
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Audits – Items Needed, cont.

<ul style="list-style-type: none"> • Receipts and supporting paperwork • Cancelled Checks and Bank Reconciliations. • Warrants and supporting paperwork • Insurance Policies • Payroll records (W2's, 1099's, 941's etc) • Investments • Annual Reports • Affidavits • Bids and Contracts 	<ul style="list-style-type: none"> • Printed Financial Reports • Grants along with supporting paperwork & copies of checks (UAN cost centers helpful) • Lawsuits • FEMA or other Federal Awards, also along with supporting paperwork, and copies of checks (UAN cost centers helpful) • Supplemental Appropriations <ul style="list-style-type: none"> - Motion in Minutes approving them with Trustee's signatures
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Audits - Hints

- Before you roll over to the next year check your revenue ledger and make sure monies were deposited into the correct funds.
- Review the compliance manual section for townships. You can check it on-line at the Auditor of State's website.
- Review the last two years in the Minutes.
- Stay on top of new requirements and regulations to make sure you are in compliance.

Contacts & Resources

Local Contacts & State Resources

- **Local Contacts**
 - Other Fiscal Officers in your County
 - County Prosecuting Attorney
 - County Auditor
- **State Resources**
 - Auditor of State
 - State, Regional and Local Contacts
 - UAN
 - Open Government Unit
 - Auditor of State Calendar

Other Resources

- **Other Resources**
 - Ohio Township Fiscal Officer’s Sourcebook
 - Ohio Township Handbook
 - Ohio Compliance Manual
 - IRS Publications
 - Websites
 - Ohio Township News
 - Grassroots Clippings
 - Ohio Revised Code

Where to find...

- **Other Resources**
 - Ohio Township Fiscal Officer’s Sourcebook
 - Order from the OTA Website
 - www.ohiotownships.org under Publications, then Forms
 - Ohio Revised Code www.codes.ohio.gov
 - IRS Publications www.irs.gov
 - Websites (links to township websites on OTA Website)
 - Ohio Township Handbook – AOS Website
 - www.auditor.state.oh.us under publications
 - Ohio Compliance Manual – AOS Website
 - www.auditor.state.oh.us under publications

Educational Opportunities

Educational Opportunities

- **Educational Opportunities**
 - Local Government Conference
 - UAN Training
 - OTA Conference
 - State Treasurer CPIM Training
 - Public Record's Training
- **Take advantage of any training offered. Even if you only learn a couple things; that is 2 kernels of knowledge you didn't have.**

Questions

- **We appreciate you coming to this session and will open it now for any questions from the floor!**



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Duties Of The Township Fiscal Officer



The Township Fiscal Officer is an elected official and is independent of the Township Trustees, yet by law the Township Fiscal Officer must work closely with the Trustees. While the Trustees have the legislative authority in the township (ORC 505.01), the Township Fiscal Officer must keep an accurate record of all township accounts and transactions (ORC 507.04). It is the responsibility of the Township Fiscal Officer to comply strictly with the legal requirements set for the Township Fiscal Officer's duties, to establish and practice rules for efficient management of the Township Fiscal Officer's office, and to follow good accounting practices in maintaining records and

accounts.

The Township Fiscal Officer has designated duties that are specified in the Ohio Revised Code, such as recording accurately the proceedings of the Board of Township Trustees, i.e., keeping the Minutes (ORC 507.04), plus numerous other ministerial duties which will be described in more detail in the following paragraphs. Nowhere in the Ohio Revised Code is there any indication that the Township Fiscal Officer is the corresponding secretary of the Trustees, nor is the Township Fiscal Officer required to keep the files of the Trustees, nor answer the telephone for the Trustees, or be a personal assistant for Trustees.

In practice, the Township Fiscal Officer and the Trustees must work together, particularly in fiscal matters. Their collective goal is to ensure all decisions and actions comply with the laws and regulations governing township governance.

Duties - The Township Fiscal Officer Shall

Required

- notify in writing the Board of Elections of the county in which the township is located of all vacancies caused by death, resignations, or otherwise, in the elective offices of the township. Such notification shall be filed not later than ten days after the vacancies occur (ORC 507.051),
- notify in writing the Board of Elections of the county in which the township is located of all changes in boundaries of that township. Such notification shall contain a plat clearly showing all boundary changes and shall be filed not later than ten days after the change of boundaries becomes effective (ORC 507.051),

- keep an accurate record of the proceedings of the Board of Township Trustees at all its meetings (ORC 507.04) and be familiar with the Open Meetings Act (Sunshine Laws) of the State. For details, see “Minutes of the Meetings of the Township Trustees,” page 30,
- keep an accurate record of all the accounts and transactions of the Township Trustees (ORC 507.04) and be familiar with the public records laws of the State,
- immediately after the election or appointment of township officers, make a list of such persons, and then prepare a notice (called a “requisition”) which tells each of these individuals to appear at a designated time and place before the Township Fiscal Officer, or some other authorized officer, so that the newly elected or appointed officers can take the oath of office and give bond,
- the Township Fiscal Officer shall then, either personally or through the services of the township constable, cause a copy of the list to be delivered to each of the appointed or elected officers. The list and the requisition, with the time and manner of delivery to each person noted on it, shall be returned and filed in the office of the Township Fiscal Officer (ORC 503.25),
- neither Sections 3.22 and 3.23 of the Ohio Revised Code, nor Section 7 of Article XV of the Ohio Constitution, prescribes specific language for the oath of office. All that is required is that the newly elected or appointed individual swear or affirm that he or she will support the Constitution of the United States and of the State of Ohio, and that he or she will, in all respects, uphold and enforce the laws of the State of Ohio, and that he or she will faithfully discharge the duties of (the office) upon which he or she is about to enter,
- keep an accurate record of the acceptance of the bonds of the township officers (ORC 507.04),
- collect the service charge for waste disposal services and administer them under rules and regulations established by the Board of Township Trustees. All such monies shall be kept in a separate fund designated as “the waste collection fund,” and shall be appropriated and administered by the board. (For further information on legitimate uses of this fund, see ORC 505.31.),
- oversee the township fiscal records and keep from wrongfully removing, damaging, or disposing of them. In addition, the Fiscal records must be maintained in such a manner that they can be made available for inspection to any member of the general public at all reasonable times during regular business hours (OAG 86-057),
- as soon as approved by the Board of Township Trustees, and before being filed, the official bonds of constables shall be recorded by the Township Fiscal Officer in the book kept for that purpose. A copy of each recorded bond, certified by the Township Fiscal

Officer, shall be admitted in any court of the state as evidence, as if it were the original bond (ORC 507.08),

- issue checks, and
- prepare payrolls and all associated functions (e.g., tax reporting and deposits).

Activities - The Township Fiscal Officer May Administer Oaths

Permitted

- administer the oath of office to any elected or appointed township official. In addition to the other qualifications for office, every individual elected or appointed township official must take an oath of office (Ohio Constitution, Article XV, par. 7 and Ohio Revised Code 3.22).

The oath of office requires an individual to swear or affirm support of the Constitutions of the United States and the State of Ohio and to faithfully discharge the duties of the office (ORC 3.22).

Since religious beliefs may prevent some individuals from taking an oath, the Ohio Revised Code (3.21) and the Section 3, Article VI, United States Constitution permit a person to affirm his or her support to the Constitution and the laws of the state and nation, and

- take and certify affidavits which pertain to the business of his or her township or of the board of education of his or her local school district; or are connected with the official business of either the township or the local school district, including the official oaths of township and school officers, and oaths required in the execution, verification, and renewal of chattel mortgages (ORC 507.06).

OHIO REVISED CODE SITES:

507.04 Personal attendance at board meetings - request for copies of township records.

(A) The township fiscal officer shall keep an accurate record of the proceedings of the board of township trustees at all of its meetings, and of all its accounts and transactions, including the acceptance of the bonds of township officers. The township fiscal officer shall personally attend at least one meeting of the board during each quarter of every year, unless prevented by the occurrence of an emergency from attending.

(B) In any township where the township fiscal officer does not keep the township's records in a public facility, the board of township trustees, once each quarter of each year, may request the fiscal officer to provide the board with copies of township records for its review. If the board makes such a request, it shall tell the township fiscal officer which records it wants copies of by indicating the dates or types of the records it is requesting. A request made under this section does not diminish any trustee's right to inspect township records under division (B) of section [149.43](#) of the Revised Code.

Effective Date: 10-27-1981; 11-05-2004; 12-20-2005

507.05 Books to be provided to fiscal officer.

The township fiscal officer shall, in addition to the books for the record of the proceedings of the board of township trustees, be provided by the township with a book for the record of township roads, a book for the record of marks and brands, and a book for the record of official oaths and bonds of township officers.

Effective Date: 10-01-1953; 12-20-2005

507.051 Notifying board of elections of vacancies in office and boundary changes.

The fiscal officer of a township shall notify the board of elections of all vacancies caused by death, resignation, or otherwise in the elective offices of the township. The notification shall be made in writing and filed, not later than ten days after a vacancy occurs, with the board of elections of the county in which the township is located.

The fiscal officer of a township shall notify the board of elections of all changes in boundaries of that township. The notification shall be made in writing, contain a plat clearly showing all boundary changes, and be filed, not later than ten days after the change of boundaries becomes effective, with the board of elections of the county in which the township is located.

Effective Date: 01-01-1954; 12-20-2005

507.06 Oaths.

The township fiscal officer may administer oaths, and take and certify affidavits , that pertain to the business of the township or of the board of education of the fiscal officer's local school district, or are connected with the official business of either the township or the local school district, including the official oaths of township and school officers, and oaths required in the execution, verification, and renewal of security interests.

Effective Date: 10-01-1953; 12-20-2005

507.021 Assistants to fiscal officer - compensation.

(A) The township fiscal officer may hire and appoint one or more persons as the fiscal officer finds necessary to provide assistance to the township fiscal officer or deputy fiscal officer. The township fiscal officer may set the compensation of those persons subject to the prior approval of the board of township trustees. Those persons shall serve at the pleasure of the township fiscal officer or, in the absence of the township fiscal officer, the deputy fiscal officer. The township fiscal officer may delegate to an assistant any of the duties the fiscal officer is otherwise required to perform. The appointment of assistants under this section does not relieve the township fiscal officer of responsibility to discharge the duties of the office but shall serve to provide assistance to the fiscal officer in performing those duties.

(B) The compensation of an assistant appointed under this section shall be included in the estimate of contemplated expenditures for the township fiscal officer's office that is submitted to the board of township trustees for approval as provided in section [5705.28](#) of the Revised Code.

(C) Before serving, an assistant to the township fiscal officer shall give bond for the faithful discharge of the duties of the office as may be delegated by the fiscal officer. The bond shall be payable to the board of township trustees and shall be for the same sum as required under section [507.03](#) of the Revised Code for the township fiscal officer, with sureties approved by the board, and conditioned for the faithful performance of duties delegated by the fiscal officer. The bond shall be recorded by the township fiscal officer, filed with the county treasurer, and carefully preserved.

Effective Date: 10-30-1969; 11-05-2004; 12-20-2005