



Passing the Torch

A Fiscal Officer's Final Responsibility Before Leaving Office

By Auditor of State Keith Faber

Township fiscal officers have one of the most important jobs in government. They provide oversight of public funds and ensure that spending is done in accordance with the law. Put simply, they are the front line for protecting township tax dollars.

My office keeps that front line strong by offering fiscal officers a host of tools to help them be more successful – such as our Local Government Services' training opportunities offered throughout the year, and our Uniform Accounting Network's (UAN) support site. Easy access to this information saves fiscal officers time, which puts our townships in good financial positions and keeps public services running smoothly.

As I am sure you are aware, these transitions are sometimes rocky, and new fiscal officers are often left to start from scratch. When fiscal officers, county auditors, and county treasurers leave office, a smooth transition is key to safeguarding tax dollars, accounts, and systems used by our local governments. While I understand that elections can be difficult, maintaining the financial integrity of our governments and serving our communities must take priority over politics.

A thorough and thoughtful transition is critical in helping to ensure that Ohio's taxpayers are being served effectively and efficiently.

A Certificate of Transition can facilitate a smooth and efficient transition of power or change in position to benefit both incoming and outgoing county treasurers and fiscal officers, as well as constituents.

As of April 30, 2021, all county treasurers and fiscal officers are required to provide their successor with a complete and accurate list of items as required by statute and as prescribed by the AOS. This should be completed on or before the outgoing officer's last official day in that position.

As a best practice, incoming county treasurers and fiscal officers should prepare a Certificate of Transition as soon as possible upon taking office and consistently update it for as long as they hold the position.

Certificate of Transition templates can be found on the [Outgoing Fiscal Officers](#) page for County Treasurers, County Auditors, Township Fiscal Officers, and School Board Treasurers, as well as a universal Certificate of Transition for all other fiscal officers.

If you have any questions, suggestions, or concerns, please do not hesitate to call my office at 614-466-4514 or email us at contact@ohioauditor.gov.