

# Certificate of Transition

## Ohio Association of Public Treasurers

### June 2023

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*Quality Assurance & Technical Specialist*

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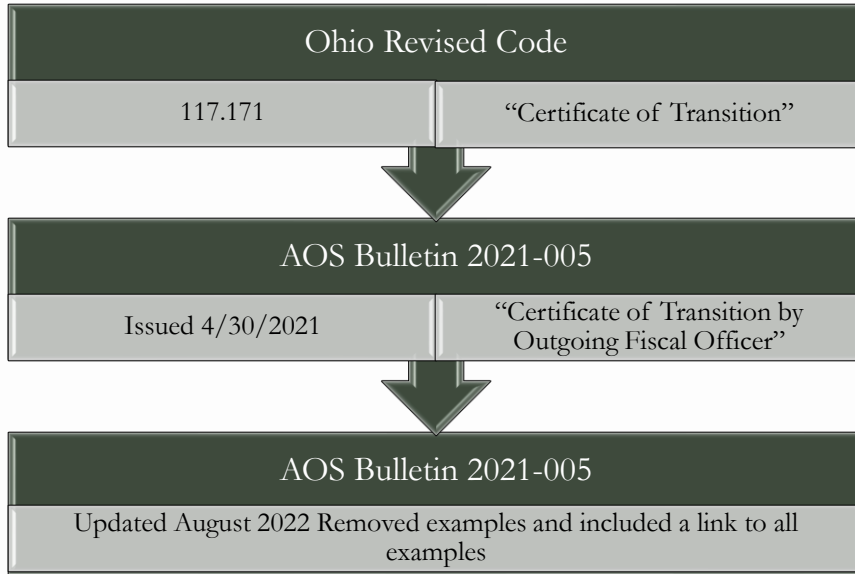
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## Who Is this Applicable To?

### 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, 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?

### Outgoing Fiscal Officers (ohioauditor.gov)

#### Outgoing Fiscal Officers

#### Transitioning Out of Office

Many outgoing fiscal officers are statutorily required to complete a Certificate of Transition to facilitate the transition of power to the incoming fiscal officer. This certifies that the incoming fiscal officer has received the assets and information necessary to perform their duties.

If you are a new fiscal officer, you are strongly encouraged to prepare a new Certificate as soon as possible and update it consistently for as long as you hold the position. To determine whether your office is required to complete a Certificate of Transition, refer to [ORC §5703.01\(D\)](#).

Certificate of Transition	Templates: Certificates of Transition
<p>Certificates of Transition are required by <a href="#">ORC §117.171</a> and <b>must be completed and delivered before an outgoing fiscal officer's final day</b> in the position.</p> <p><a href="#">Passing the Torch A Fiscal Officer's Final Responsibility Before Leaving Office (pdf)</a></p> <p>The latest from the Auditor about fiscal officer transitions: <a href="#">Certificate of Transition Bulletin (pdf)</a></p> <p>If you have a problem or concern, fill out this <a href="#">Certificate of Transition Complaint and Inquiry Form</a>.</p> <p><a href="#">Certificate of Transition FAQ (pdf)</a></p>	<p>Download the applicable template(s) to fill out and leave for the next fiscal officer.</p> <p><a href="#">Certificate of Transition for County Treasurer (docx)</a></p> <p><a href="#">Certificate of Transition for County Auditor (docx)</a></p> <p><a href="#">Certificate of Transition for Township Fiscal Officer (docx)</a></p> <p><a href="#">Certificate of Transition for School Board Treasurer/CFO (docx)</a></p> <p><a href="#">Certificate of Transition for all other positions (docx)</a></p>

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## [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:

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\_\_\_ 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.

\_\_\_ Access as an "eServices" contact in the Auditor of State's eServices portal (<https://eservices.ohioauditor.gov/>) for your entity. It is important to maintain current contact information in eServices to receive billing and audit information from -- and submit financial statements and other information to -- the Auditor of State's office. If you are a new fiscal officer, you should log into eServices and make yourself the main entity contact on the Main tab under the My Profile page. You should also verify all other contact information is current and complete on the Main, Governing Board, and Report Release Recipients tabs on this page.

\_\_\_ 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).

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- \_\_\_ 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.

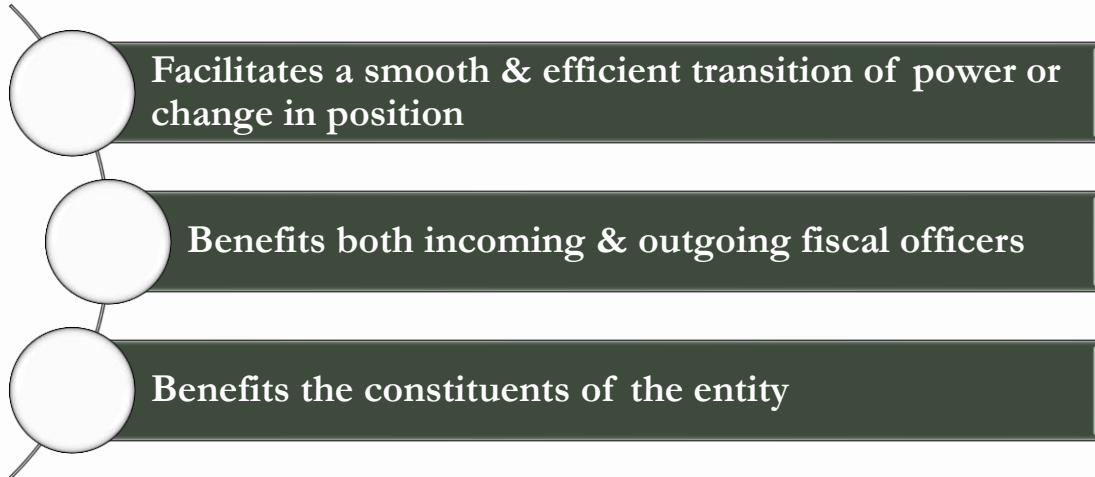
\_\_\_\_\_  
 [Name], Outgoing Fiscal Officer, [Township Name] Township, [County Name] County  
 Date

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

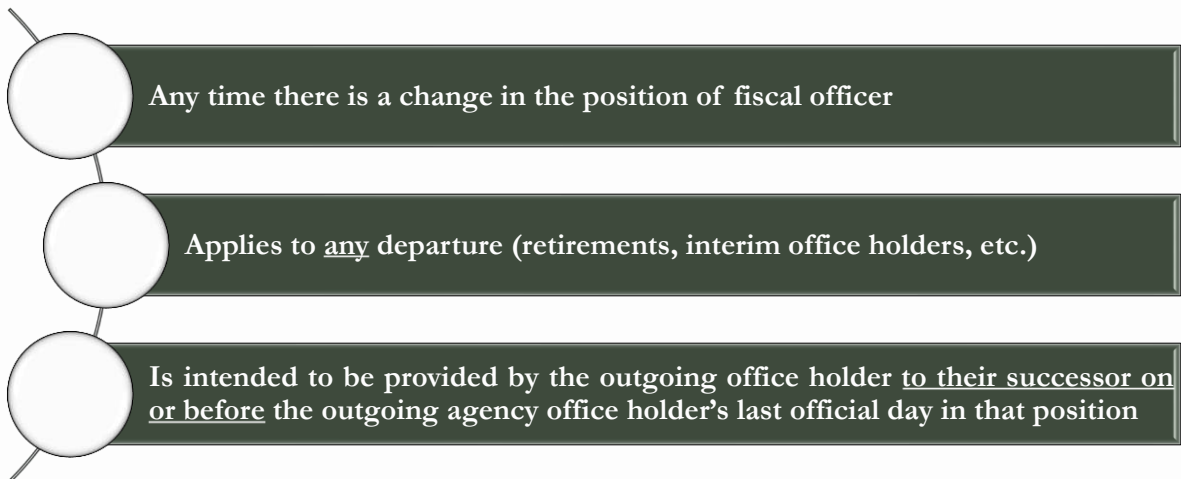
\_\_\_\_\_  
 [Name], Incoming Fiscal Office, [Township Name] Township, [County Name] County  
 Date

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



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



## Have Questions?

[ohioauditor.gov/fiscalofficers.html](https://ohioauditor.gov/fiscalofficers.html)

**📄 Certificate of Transition**

Certificates of Transition are required by [ORC §117.171](#) and **must be completed and delivered before an outgoing fiscal officer's final day** in the position.

[Passing the Torch A Fiscal Officer's Final Responsibility Before Leaving Office \(pdf\)](#)

The latest from the Auditor about fiscal officer transitions: [Certificate of Transition Bulletin \(pdf\)](#)

If you have a problem or concern, fill out this [📄 Certificate of Transition Complaint and Inquiry form.](#)

[Certificate of Transition FAQ \(pdf\)](#)

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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/fiscalofficers.html](https://ohioauditor.gov/fiscalofficers.html)

### Certificate of Transition

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[Certificate of Transition FAQ \(pdf\)](#)

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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.

## 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.

## 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.

## 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.

## 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.

## 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.

## 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.

## 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.

## 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.

## 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.

## 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.

## 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.

## FAQ's

**Bulletin 2021-005 originally included certificate of transition shells. Why were they removed from the bulletin?**

- Updated certificate of transition shells are maintained on the Auditor of State website; therefore, the shells in the bulletin were replaced by a link to the website to ensure the current shells are utilized.

## FAQ's

**One of the items listed in the certificate of transition shells to be completed by the outgoing fiscal officer is to provide access to the incoming fiscal officer as an “eServices” contact in the Auditor of State’s eServices Portal. Why is this necessary? How do I as the outgoing officer provide eServices access to the incoming fiscal officer?**

- As the fiscal officer, it is important to maintain current contact information in eServices to receive billing and audit information from the Auditor of State’s office and to submit financial statements and other information to the Auditor of State.
- The current fiscal officer should remain the main contact for the entity until leaving. Adding the incoming fiscal officer will enable them to change their status to the main contact upon assuming the position



## FAQ's

**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.
- If you plan to print the certificate on physical letterhead, you will need to save a copy of the Word document to your computer before it can be modified.

## 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.

## FAQ's

I'm an incoming fiscal officer and received an email invitation to create an Auditor of State eServices login. Why did I receive this invitation? What should I do once I've created my login?

- As mentioned in a previous FAQ, it is important to maintain current information in eServices, therefore it is important for the previous fiscal officer to provide access to the incoming fiscal officer.

## FAQ's

I'm an incoming fiscal officer and received an email invitation to create an Auditor of State eServices login. Why did I receive this invitation? What should I do once I've created my login? (continued)

- Once you have assumed the fiscal officer position, you should log into eServices and make yourself the main entity contact on the Main tab under the My Profile page by first deleting the eServices authorized user account and then update the Main contact information to include your contact information.
- You should also verify all other contact information is current and complete on the Main, Governing Board and Report Release Recipients tabs on this page.

## FAQ's

**I'm an incoming fiscal officer and received an email invitation to create an Auditor of State eServices login. Why did I receive this invitation? What should I do once I've created my login? (continued)**

- An email address can only be assigned to one contact type on the Main My Profile tab, which is why you must first delete your eServices user account before updating the Main contact information. Please ensure you update the Main contact information to your contact information before logging out of eService to ensure continued eServices access.

## FAQ's

**I am an incoming fiscal officer but did not receive an email invitation to create an Auditor of State eServices login prior to the outgoing fiscal officer's departure. How do I update my entity's Auditor of State eServices login prior to the outgoing fiscal officer's departure. How do I update my entity's Auditor of State eServices Main contact with my contact information?**

- Please refer to the guidance provided under the "Notification of Change in Fiscal Officer" tab on the AOS Notifications webpage.
- The address is <https://ohioauditor.gov/resources/AOSNotifications.html> .

## Key Take Aways

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.

- They are required by Ohio Rev. Code § 117.171
- Must be completed and delivered before an outgoing fiscal officer's final day in the 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 (<https://ohioauditor.gov/fiscalofficer.html>) 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.
- Current fiscal officers should remain the main contact for the entity in eServices and they should also add the incoming fiscal officer as an "eServices" contact. This will enable the incoming fiscal officer to have access to the system and will enable them to change their status to the main contact upon assuming the position.
- If outgoing fiscal officers have questions about compliance with this requirement or an incoming official suspects noncompliance with ORC 117.171 the can submit a complaint or an inquiry at <https://ohioauditor.gov/fiscalofficers.html> and by selecting the "certificate of transition compliant and inquiry form" option

## Questions?





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