

# AN ACT

To amend sections 3.16, 101.35, 103.0511, 106.02, 106.022, 106.023, 106.031, 106.05, 119.03, 121.83, 135.02, 305.03, 319.04, 319.26, 321.37, 321.46, 507.02, 2921.13, 2921.44, 3314.023, 5101.09, and 5713.012; to enact sections 117.45, 507.12, 507.13, 733.78, 733.81, 3313.30, 3314.50, 3326.211, 3328.16, and 3328.37; and to repeal sections 319.25 and 321.38 of the Revised Code; to amend Section 267.50.70 of Am. Sub. H.B. 153 of the 129th General Assembly; and to amend Section 267.50.70 of Am. Sub. H.B. 153 of the 129th General Assembly for the purpose of codifying it as section 3314.51 of the Revised Code to establish initial education programs and continuing education requirements for the fiscal officers of townships and municipal corporations, to establish procedures for removing those officers, county treasurers, and county auditors from office, to create fiscal accountability requirements for counties, townships, municipal corporations, and public schools, to revise the procedure for appointing an interim replacement official to perform the duties of a suspended elected county official, to authorize the board of county commissioners to appoint an acting officer to perform such suspended official's duties before an interim replacement official is appointed to reduce the required number of Board of Deposit meetings, to provide procedures to request additional meetings, and to require web site postings of specified Board of Deposit notices, to modify the continuing education requirements for

qualified mass appraisal project managers, and to correct provisions recently enacted by S.B. 3 of the 130th General Assembly.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION 1. That sections 3.16, 101.35, 103.0511, 106.02, 106.022, 106.023, 106.031, 106.05, 119.03, 121.83, 135.02, 305.03, 319.04, 319.26, 321.37, 321.46, 507.02, 2921.13, 2921.44, 3314.023, 5101.09, and 5713.012 be amended; sections 117.45, 507.12, 507.13, 733.78, 733.81, 3313.30, 3314.50, 3326.211, 3328.16, and 3328.37 of the Revised Code be enacted; and Section 267.50.70 of Am. Sub. H.B. 153 of the 129th General Assembly be amended and codified as section 3314.51 of the Revised Code to read as follows:

Sec. 3.16. (A) As used in this section:

(1) "Prosecuting attorney" means the prosecuting attorney of the county in which a public official who is charged as described in division (B) of this section serves.

(2) "Public official" means any elected officer of a political subdivision as defined in section 2744.01 of the Revised Code. "Public official" does not include a judge of a court of record.

(B)(1) If a public official is charged with a felony in a state or federal court and if the attorney general, if the attorney general is prosecuting the case, or prosecuting attorney with responsibility to prosecute the case determines that the felony relates to the public official's administration of, or conduct in the performance of the duties of, the office of the public official, the attorney general, if the attorney general is prosecuting the case, or prosecuting attorney with responsibility to prosecute the case shall transmit a copy of the charging document to the chief justice of the supreme court with a request that the chief justice proceed as provided in division (C) of this section. If the attorney general or the prosecuting attorney transmits a copy of the charging document to the chief justice, a copy also shall be sent to the attorney general if the prosecuting attorney transmits the copy to the chief justice or to the prosecuting attorney of the county in which the public official holds office if the attorney general transmits the copy to the chief justice.

(2) Upon transmitting a copy of a charging document and a request to the chief justice of the supreme court under division (B)(1)~~(a) or (b)~~ of this section, the attorney general or prosecuting attorney shall provide the public

official with a written notice that, not later than fourteen days after the date of the notice, the public official may file with the attorney general or prosecuting attorney, whichever sent the notice, a written statement either voluntarily authorizing the attorney general or prosecuting attorney to prepare a judgment entry for the judge presiding in the case to provisionally suspend the public official from office or setting forth the reasons why the public official should not be suspended from office.

If the public official voluntarily authorizes the attorney general or prosecuting attorney to prepare a judgment entry for the judge presiding in the case to provisionally suspend the public official from office as described in this division, the attorney general or prosecuting attorney shall prepare a judgment entry for the judge presiding in the case to provisionally suspend the public official from office immediately upon receipt of the judgment entry and shall notify the chief justice of the supreme court of the provisional suspension. Upon receipt of the judgment entry, the judge presiding in the case shall sign the judgment entry and file the signed judgment entry in the case. The signing and filing of the judgment entry provisionally suspends the public official from office. The attorney general's or prosecuting attorney's request to the chief justice that was made under division (B)(1) of this section remains applicable regarding the public official, and the chief justice shall establish a special commission pursuant to division (C)(1) of this section. A provisional suspension imposed under this division shall remain in effect until the special commission established by the chief justice enters its judgment under division (C)(3) of this section. After the special commission so enters its judgment, divisions (C)(3) and (4) of this section shall govern the continuation of the suspension. Division (E) of this section applies to a provisional suspension imposed under this division.

If the public official files a written statement setting forth the reasons why the public official should not be suspended from office, the public official shall not be provisionally suspended from office, and the attorney general or prosecuting attorney, whichever sent the notice to the public official, shall transmit a copy of the public official's written statement to the chief justice of the supreme court. The attorney general's or prosecuting attorney's request to the chief justice that was made under division (B)(1) of this section remains applicable regarding the public official, and the chief justice shall establish a special commission pursuant to division (C)(1) of this section.

(C)(1) Not sooner than fourteen days after the chief justice's receipt of the attorney general's or prosecuting attorney's request under division (B)(1)

of this section, the chief justice shall establish a special commission composed of three retired justices or judges of a court of record. A special commission established under this division is an administrative agency. The chief justice shall appoint the members of the special commission and shall provide to the special commission all documents and materials pertaining to the matter that were received from the attorney general or prosecuting attorney under division (B)(1) or (2) of this section. At least one member of the special commission shall be of the same political party as the public official. Members of the special commission shall receive compensation for their services, and shall be reimbursed for any expenses incurred in connection with special commission functions, from funds appropriated to the attorney general's office.

(2) Once established under division (C)(1) of this section, a special commission shall review the document that charges the public official with the felony, all other documents and materials pertaining to the matter that were provided by the chief justice under division (C)(1) of this section, and the facts and circumstances related to the offense charged. Within fourteen days after it is established, the special commission shall make a preliminary determination as to whether the public official's administration of, or conduct in the performance of the duties of, the official's office, as covered by the charges, adversely affects the functioning of that office or adversely affects the rights and interests of the public and, as a result, whether the public official should be suspended from office. Upon making the preliminary determination, the special commission immediately shall provide the public official with notice of the preliminary determination. The notice may be in writing, by telephone, or in another manner. If the preliminary determination is that the public official's administration of, or conduct in the performance of the duties of, the official's office, as covered by the charges, does not adversely affect the functioning of the office or does not adversely affect the rights and interests of the public, the preliminary determination automatically shall become the special commission's final determination for purposes of division (C)(3) of this section. If the preliminary determination is that the public official's administration of, or conduct in the performance of the duties of, the official's office, as covered by the charges, adversely affects the functioning of the office or adversely affects the rights and interests of the public and that the public official should be suspended from office, the notice shall inform the public official that the public official may contest the preliminary determination by filing with the special commission ~~and,~~ within fourteen days after the date of the notice to the public official, a notice contesting the

determination.

If the public official files a notice contesting the preliminary determination within fourteen days after the date of the notice to the public official, the public official may review the reasons and evidence for the determination and may appear at a meeting of the special commission to contest the determination and present the public official's position on the matter. The meeting of the special commission shall be held not later than fourteen days after the public official files the notice contesting the preliminary determination. The public official has a right to be accompanied by an attorney while appearing before the special commission, but the attorney is not entitled to act as counsel or advocate for the public official before the special commission or to present evidence or examine or cross-examine witnesses before the special commission. At the conclusion of the meeting, the special commission shall make a final determination as to whether the public official's administration of, or conduct in the performance of the duties of, the official's office, as covered by the charges, adversely affects the functioning of the office or adversely affects the rights and interests of the public and, as a result, whether the public official should be suspended from office, and shall proceed in accordance with division (C)(3) of this section.

If the public official does not file a notice contesting the determinations within fourteen days after the date of the notice to the public official, the special commission's preliminary determination automatically shall become its final determination for purposes of division (C)(3) of this section.

Notwithstanding anything to the contrary in section 121.22 of the Revised Code, all meetings of the special commission shall be closed to the public. Notwithstanding anything to the contrary in section 149.43 of the Revised Code, the records of the special commission shall not be made available to the public for inspection or copying until the special commission issues its written report under this division.

(3) Upon making the final determination described in division (C)(2) of this section regarding a public official who is charged with a felony, including, if applicable, conducting a meeting pursuant to that division for the public official to contest the preliminary determination, the special commission shall issue a written report that sets forth its findings and final determination. The special commission shall send the report by certified mail to the public official, the attorney general if the attorney general is prosecuting the case or the prosecuting attorney with responsibility to prosecute the case, whichever is applicable, and any other person that the special commission determines to be appropriate. Upon the issuance of the

report, one of the following applies:

(a) If the special commission in its final determination does not determine that the public official's administration of, or conduct in the performance of the duties of, the official's office, as covered by the charges, adversely affects the functioning of that office or adversely affects the rights and interests of the public, the special commission shall include in the report a statement to that effect, and the public official shall not be suspended from office. If the public official was provisionally suspended from office under division (B)(2) of this section, the provisional suspension shall terminate immediately upon the issuance of the report.

(b) If the special commission in its final determination determines that the public official's administration of, or conduct in the performance of the duties of, the official's office, as covered by the charges, adversely affects the functioning of that office or adversely affects the rights and interests of the public, the special commission shall include in the report a holding that the public official be suspended from office. The holding that the public official be suspended from office and the suspension take effect immediately upon the special commission's issuance of the report. If the public official was provisionally suspended from office under division (B)(2) of this section, the holding that the public official be suspended from office shall continue the suspension immediately upon the special commission's issuance of the report. The report and holding shall have the same force and effect as a judgment of a court of record.

(4) A suspension imposed or continued under division (C)(3) of this section shall continue until one of the following occurs:

(a) The public official is reinstated to office by an appeal as provided in division (D) of this section;

(b) All charges are disposed of by dismissal or by a finding or findings of not guilty;

(c) A successor is elected and qualified to serve the next succeeding term of the public official's office.

(D) If a special commission issues a written report and holding pursuant to division (C)(3)(b) of this section that suspends a public official from office or that continues a provisional suspension imposed under division (B)(2) of this section, the public official may appeal the report and holding to the supreme court. The public official shall take the appeal by filing within thirty days of the date on which the report is issued a notice of appeal with the supreme court and the special commission. Unless waived, notice of the appeal shall be served upon all persons to whom the report was sent under division (C)(3) of this section. The special commission, upon written

demand filed by the public official, shall file with the supreme court, within thirty days after the filing of the demand, a certified transcript of the proceedings of the special commission pertaining to the report and the evidence considered by the special commission in making its decision.

The supreme court shall consider an appeal under this division on an expedited basis. If the public official appeals the report and holding, the appeal itself does not stay the operation of the suspension imposed or continued under the report and holding. If, upon hearing and consideration of the record and evidence, the supreme court decides that the determinations and findings of the special commission are reasonable and lawful, the court shall affirm the special commission's report and holding, and the suspension, and shall enter final judgment in accordance with its decision. If the public official subsequently pleads guilty to or is found guilty of any felony with which the public official was charged, the public official is liable for any amount of compensation paid to the official during the suspension, with the liability relating back to the date of the original suspension under the special commission's report and holding, and the amount of that liability may be recovered as provided in division ~~(E)~~(G) of this section. If, upon hearing and consideration of the record and evidence, the supreme court decides that the determinations and findings of the special commission are unreasonable or unlawful, the court shall reverse and vacate the special commission's report and holding, and the suspension, reinstate the public official, and enter final judgment in accordance with its decision.

The clerk of the supreme court shall certify the judgment of the court to the special commission. Upon receipt of the judgment, the special commission shall certify the judgment to all persons to whom the special commission's report was certified under division (C)(3) of this section and shall certify the judgment to all other public officials or take any other action in connection with the judgment as is required to give effect to it.

~~(E)~~(1) Any public official suspended from office under this section shall not exercise any of the rights, powers, or responsibilities of the holder of that office during the period of the suspension. The suspended public official, however, shall retain the title of the holder of that office during the period of the suspension and continue to receive the compensation that the official is entitled to receive for holding that office during the period of the suspension, until the public official pleads guilty to or is found guilty of any felony with which the public official is charged, or until one of the conditions in division (C)(4)(a), (b), or (c) of this section occurs. ~~For~~

(2) If the public official suspended under this section is an elected county official, the board of county commissioners may appoint a person in

the official's office as the acting officer to perform the suspended public official's duties between the date of the signing and filing of the judgment entry suspending the elected county official and the time at which the interim replacement official appointed under division (E)(3)(a) or (b) of this section qualifies and takes the office.

(3)(a) Except as provided in division (E)(3)(b) of this section, for the duration of the public official's suspension, an interim replacement official shall be appointed by the county central committee of the political party that nominated the suspended public official if the suspended public official is an elected county official, ~~or to perform the suspended public official's duties.~~ Not less than five nor more than forty-five days after the suspension of a public official that is an elected county official, the county central committee shall meet to appoint the interim replacement official. Not less than four days before the date of the meeting, the chairperson or secretary of the county central committee shall send by first class mail to each member of the committee a written notice that states the time and place of the meeting and the purpose thereof. The approval of a majority of the members of the county central committee present at the meeting is required to appoint the interim replacement official.

(b) If the suspended public official is an elected county official, except for a county commissioner, who was elected as an independent candidate, the board of county commissioners shall appoint the interim replacement official. If the suspended public official is a county commissioner who was elected as an independent candidate, the prosecuting attorney and the remaining county commissioners, by majority vote, shall appoint the interim replacement official.

(4) For the duration of the public official's suspension, an interim replacement official shall be appointed by the probate judge of the court of common pleas if the suspended public official is an elected official of a municipal corporation, township, school district, or other political subdivision, to perform the suspended public official's duties. ~~The~~

(5) An acting officer appointed under division (E)(2) of this section or an interim replacement official appointed under division (E)(3) or (4) of this section shall be certified to the county board of elections and the secretary of state by the county central committee, probate judge of the court of common pleas, or board of county commissioners that made the appointment. The acting officer or interim replacement official so certified shall have all of the rights, powers, and responsibilities of, and shall be entitled to the same rate of pay as, the suspended public official. The acting officer or interim replacement official shall give bond and take the oath of office. If the office

of the suspended public official becomes vacant during the period of suspension, a public official shall be appointed or elected to fill such vacancy as provided by law. If a regular election is to occur during the period of suspension, a public official shall be elected as provided by law.

A (F) A person appointed as an acting or interim replacement prosecuting attorney shall meet the qualifications to hold the office of a prosecuting attorney under section 309.02 of the Revised Code. A person appointed as an acting or interim replacement sheriff shall meet the requirements to hold the office of sheriff prescribed by section 311.01 of the Revised Code. A person appointed as an acting or interim replacement coroner shall meet the requirements to hold the office of coroner prescribed by section 313.02 of the Revised Code. And a person appointed as an acting or interim replacement county engineer shall meet the requirements to hold the office of county engineer prescribed by section 315.02 of the Revised Code.

(G) A political subdivision may file a civil action in the appropriate court to recover from any former public official of the political subdivision the amount of compensation paid to that former public official in accordance with this division from the date of the former public official's suspension to the date the former public official pleads guilty to or is found guilty of any felony with which the former public official was charged.

Sec. 101.35. There is hereby created in the general assembly the joint committee on agency rule review. The committee shall consist of five members of the house of representatives and five members of the senate. Within fifteen days after the commencement of the first regular session of each general assembly, the speaker of the house of representatives shall appoint the members of the committee from the house of representatives, and the president of the senate shall appoint the members of the committee from the senate. Not more than three of the members from each house shall be of the same political party. In the first regular session of a general assembly, the chairperson of the committee shall be appointed by the speaker of the house from among the house members of the committee, and the vice-chairperson shall be appointed by the president of the senate from among the senate members of the committee. In the second regular session of a general assembly, the chairperson shall be appointed by the president of the senate from among the senate members of the committee, and the vice-chairperson shall be appointed by the speaker of the house from among the house members of the committee. The chairperson, vice-chairperson, and members of the committee shall serve until their respective successors are appointed or until they are no longer members of the general assembly.

When a vacancy occurs among the officers or members of the committee, it shall be filled in the same manner as the original appointment.

Notwithstanding section 101.26 of the Revised Code, the members, when engaged in their duties as members of the committee on days when there is not a voting session of the member's house of the general assembly, shall be paid at the per diem rate of one hundred fifty dollars, and their necessary traveling expenses, which shall be paid from the funds appropriated for the payment of expenses of legislative committees.

The committee has the same powers as other standing or select committees of the general assembly. Six members constitute a quorum, ~~and the~~ The concurrence of six members is required for the recommendation of a concurrent resolution invalidating a proposed ~~or existing~~ rule under section 106.021 ~~or 106.031~~ of the Revised Code. The concurrence of seven members is required for the recommendation of a concurrent resolution invalidating an existing rule under section 106.031 of the Revised Code.

When a member of the committee is absent, the president or speaker, as the case may be, may designate a substitute from the same house and political party as the absent member. The substitute shall serve on the committee in the member's absence, and is entitled to perform the duties of a member of the committee. For serving on the committee, the substitute shall be paid the same per diem and necessary traveling expenses as the substitute would be entitled to receive if the substitute were a member of the committee.

The president or speaker shall inform the executive director of the committee of a substitution. If the executive director learns of a substitution sufficiently in advance of the meeting of the committee the substitute is to attend, the executive director shall publish notice of the substitution on the internet, make reasonable effort to inform of the substitution persons who are known to the executive director to be interested in rules that are scheduled for review at the meeting, and inform of the substitution persons who inquire of the executive director concerning the meeting.

The committee may meet during periods in which the general assembly has adjourned.

At meetings of the committee, the committee may request an agency, as defined in section 106.01 of the Revised Code, to provide information relative to the agency's implementation of its statutory authority.

A member of the committee, and the executive director and staff of the committee, are entitled in their official capacities to attend, but not in their official capacities to participate in, a public hearing conducted by an agency on a proposed rule.

Sec. 103.0511. The director of the legislative service commission shall establish and maintain, and enhance and improve, an electronic rule-filing system connecting:

(A) The legislative service commission, the joint committee on agency rule review, ~~the common sense initiative office~~, and the secretary of state;

(B) The governor, the senate and house of representatives, and the clerks of the senate and house of representatives;

(C) Each agency that files rules and other rule-making and rule-related documents with the legislative service commission, the joint committee on agency rule review, the department of aging, the governor, the secretary of state, the general assembly, or a committee of the senate or house of representatives under section 106.02, 106.022, 106.031, 107.54, 111.15, 117.20, 119.03, 119.0311, 119.04, 121.39, 121.82, 127.18, 173.01, or 5117.02 of the Revised Code or any other statute;

(D) The several publishers of the Administrative Code;

(E) The common sense initiative office; and

(F) Any other person or governmental officer or entity whose inclusion in the system is required for the system to be a complete electronic rule-filing system.

The electronic rule-filing system is to enable rules and rule-making and rule-related documents to be filed, and official responses to these filings to be made, exclusively by electronic means.

Sec. 106.02. When an agency files a proposed rule and rule summary and fiscal analysis with the joint committee on agency rule review, the joint committee shall review the proposed rule and rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, not later than the sixty-fifth day after the day on which the proposed rule was filed with the joint committee. If, after filing the original version of a proposed rule, the agency makes a revision in the proposed rule, the agency shall file the revised proposed rule and a revised rule summary and fiscal analysis with the joint committee. If the revised proposed rule is filed thirty-five or fewer days after the original version of the proposed rule was filed, the joint committee shall review the revised proposed rule and revised rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, not later than the sixty-fifth day after the original version of the proposed rule was filed. If, however, the revised proposed rule is filed more than thirty-five days after the original version of the proposed rule was filed, the joint committee shall review the revised proposed rule and revised rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, not later than the thirtieth day after the revised proposed rule

was filed with the joint committee.

When the original version of a proposed rule and rule summary and fiscal analysis is filed with the joint committee in December or in the following January before the first day of the legislative session, the joint committee shall review the proposed rule and rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, as if the proposed rule and rule summary and fiscal analysis had been filed with the joint committee on the first day of the legislative session in the following January. If the original version of a proposed rule and rule summary and fiscal analysis have been pending before the joint committee for more than thirty-five days, and the proposed rule and rule summary and fiscal analysis are revised in December or in the following January before the first day of the legislative session, the joint committee shall review the revised proposed rule and revised rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, not later than the thirtieth day after the first day of the legislative session in the following January.

A revised proposed rule supersedes each earlier version of the same proposed rule.

The joint committee shall not hold its public hearing on a proposed rule earlier than the forty-first day after the proposed rule was filed with the joint committee.

Sec. 106.022. As If the joint committee on agency rule review makes a finding with regard to a proposed rule under section 106.021 of the Revised Code, and also finds that it nevertheless would be worthwhile to afford the agency an opportunity to revise the proposed rule, the joint committee, as an alternative to recommending the adoption of a concurrent resolution to invalidate a the proposed rule, ~~the joint committee on agency rule review~~ may authorize the agency to revise and refile the proposed rule and rule summary and fiscal analysis. The joint committee shall issue the authorization in writing. In the authorization, the joint committee shall explain the finding that, but for the authorization, would have resulted in a recommendation of invalidation, and shall explain why the joint committee has found it nevertheless to be worthwhile to afford the agency an opportunity to revise the proposed rule. The joint committee shall transmit the authorization electronically to the agency, the secretary of state, the director of the legislative service commission, and, if the proposed rule is to replace an emergency rule, the governor.

When the joint committee approves such an authorization, the running of the time within which a concurrent resolution invalidating the proposed rule may be adopted is tolled until the thirty-first day after the day on which

the authorization was approved. If, during the tolling period, the agency revises and refiles the proposed rule, the time within which a concurrent resolution invalidating the proposed rule may be adopted resumes running and expires on the thirty-first day after the day the proposed rule was refiled. But if, during the tolling period, the agency neither withdraws nor revises and refiles the proposed rule, the time within which a concurrent resolution invalidating the proposed rule may be adopted resumes running and expires on the thirty-first day after the day the tolling period ended.

Upon receiving the authorization, the agency may revise the proposed rule and rule summary and fiscal analysis, and then refile the revised proposed rule and rule summary and fiscal analysis electronically with the joint committee.

If the joint committee makes any of the findings outlined in section 106.021 of the Revised Code with regard to the revised proposed rule and rule summary and fiscal analysis, the joint committee may recommend the adoption of a concurrent resolution to invalidate the proposed rule under section 106.021 of the Revised Code. The joint committee may issue only one authorization with regard to the same proposed rule.

If the proposed rule that is the subject of an authorization is to replace an emergency rule, the governor may issue an order extending the emergency rule for an additional ~~sixty-five~~ one hundred twenty days after the day on which the emergency rule otherwise would become invalid. The governor shall transmit the order electronically to the agency, the joint committee, and the director of the legislative service commission.

Sec. 106.023. An agency may not adopt a proposed rule or revised proposed rule or file it in final form unless the proposed rule has been filed with the joint committee on agency rule review under division (D) of section 111.15 or division (C) of section 119.03 of the Revised Code and the time for the joint committee to review the proposed rule and for the adoption of an invalidating concurrent resolution has expired without ~~recommendation~~ adoption of a concurrent resolution to invalidate the proposed rule.

If, before the time for its review of a proposed rule or revised proposed rule expires, the joint committee recommends adoption of a concurrent resolution invalidating the proposed rule or revised proposed rule, and the senate and house of representatives does not, within the time remaining for adoption of the concurrent resolution, hold five sessions at which its journal records a roll call vote disclosing a sufficient number of members in attendance to pass a bill, the time within which that house may adopt the concurrent resolution is extended until it has held five such sessions.

Sec. 106.031. If an agency, on the basis of its review of a rule under

section 106.03 of the Revised Code, determines that the rule does not need to be amended or rescinded, proceedings shall be had as follows:

(A)(1) If, considering only the standard of review specified in division (A)(6) of section 106.03 of the Revised Code, the rule has an adverse impact on businesses, the agency shall prepare a business impact analysis that describes its review of the rule under that division and that explains why the regulatory intent of the rule justifies its adverse impact on businesses. If the rule does not have an adverse impact on businesses, the agency may proceed under division (B) of this section.

(2) The agency shall transmit a copy of the full text of the rule and the business impact analysis electronically to the common sense initiative office. The office shall make the rule and analysis available to the public on its web site under section 107.62 of the Revised Code.

(3) The agency shall consider any recommendations made by the office.

(4) Not earlier than the sixteenth business day after transmitting the rule and analysis to the office, the agency shall either (a) proceed under divisions (A)(5) and (B) of this section or (b) commence, under division (B)(1) of section 106.03 of the Revised Code, the process of rescinding the rule or of amending the rule to incorporate into the rule features the recommendations suggest will eliminate or reduce the adverse impact the rule has on businesses. If the agency determines to amend or rescind the rule, the agency is not subject to the time limit specified in division (B)(1) of section 106.03 of the Revised Code.

(5) If the agency receives recommendations from the office, and determines not to amend or rescind the rule, the agency shall prepare a memorandum of response that explains why the rule is not being rescinded or why the recommendations are not being incorporated into the rule.

(B) The agency shall assign a new review date to the rule. The review date assigned shall be not later than five years after the immediately preceding review date pertaining to the rule. If the agency assigns a review date that exceeds the five-year maximum, the review date is five years after the immediately preceding review date.

(C)(1) The agency shall file all the following, in electronic form, with the joint committee on agency rule review, the secretary of state, and the director of the legislative service commission: a copy of the rule specifying its new review date, a complete and accurate rule summary and fiscal analysis, and, if relevant, a business impact analysis of the rule, any recommendations received from the common sense initiative office, and any memorandum of response.

(2) Subject to section 106.05 of the Revised Code, the joint committee

does not have jurisdiction to review, and shall reject, the filing of a rule under division (C)(1) of this section if, at any time while the rule is in its possession, it discovers that the rule has an adverse impact on businesses and the agency has not complied with division (A) of this section. The joint committee shall electronically return a rule that is rejected to the agency, together with any documents that were part of the filing. Such a rejection does not preclude the agency from refiling the rule under division (C)(1) of this section after complying with division (A) of this section. When the filing of a rule is rejected under this division, it is as if the filing had not been made.

(D) The joint committee shall publish notice of the agency's determination not to amend or rescind the rule in the register of Ohio for four consecutive weeks after the rule is filed under division (C) of this section.

(E) During the ninety-day period after a rule is filed under division (C) of this section, but after the four-week notice period required by division (D) of this section has ended, the joint committee, ~~by a two-thirds vote of members present,~~ may recommend to the senate and house of representatives the adoption of a concurrent resolution invalidating the rule if the joint committee finds any of the following:

(1) The agency improperly applied the standards in division (A) of section 106.03 of the Revised Code in reviewing the rule and in determining that the rule did not need amendment or rescission.

(2) The rule has an adverse impact on businesses, and the agency has failed to demonstrate through a business impact analysis, recommendations from the common sense initiative office, and a memorandum of response that the regulatory intent of the rule justifies its adverse impact on businesses.

(3) If the rule incorporates a text or other material by reference, the agency failed to file, or to deposit or display, the text or other material incorporated by reference as required by section 121.73 or 121.74 of the Revised Code or the incorporation by reference fails to meet the standards stated in sections 121.72, 121.75, and 121.76 of the Revised Code.

If the agency fails to comply with section 106.03 or 106.031 of the Revised Code, the joint committee shall afford the agency an opportunity to appear before the joint committee to show cause why the agency has not complied with either or both of those sections. If the agency appears before the joint committee at the time scheduled for the agency to show cause, and fails to do so, the joint committee, by vote of a majority of its members present, may recommend the adoption of a concurrent resolution

invalidating the rule for the agency's failure to show cause. Or if the agency fails to appear before the joint committee at the time scheduled for the agency to show cause, the joint committee, by vote of a majority of its members present, may recommend adoption of a concurrent resolution invalidating the rule for the agency's default.

When the joint committee recommends that a rule be invalidated, the recommendation does not suspend operation of the rule, and the rule remains operational pending action by the senate and house of representatives on the concurrent resolution embodying the recommendation. If the senate and house of representatives adopt the concurrent resolution, the rule is invalid. If, however, the senate and house of representatives do not adopt the resolution, the rule continues in effect, and shall next be reviewed according to the new review date assigned to the rule.

Sec. 106.05. (A) If the joint committee on agency rule review is reviewing a proposed or existing rule under section 106.021 or 106.031 of the Revised Code and the joint committee is uncertain whether the proposed or existing rule has an adverse impact on businesses, the joint committee electronically may refer the rule to the common sense initiative office, or if the joint committee identifies an adverse impact on businesses in the proposed or existing rule that has not been evaluated or has been inadequately evaluated in a business impact analysis previously reviewed by the common sense initiative office, the joint committee electronically may rerefer the rule to the office. The joint committee electronically may transmit a memorandum to the office along with the proposed or existing rule explaining specifically why it is referring or rereferring the rule to the office. The joint committee electronically shall notify the agency if it refers or rerefers the proposed or existing rule to the office.

Such a referral or rereferral tolls the running of the time within which ~~the joint committee is required to recommend adoption of~~ a concurrent resolution invalidating the proposed or existing rule may be adopted. The time resumes running when the proposed or existing rule is returned to the joint committee after the referral or rereferral. The tolling does not affect the continued operation of an existing rule.

(B) The office, within thirty days after receiving a proposed or existing rule under division (A) of this section, shall evaluate or reevaluate the rule to determine whether it has an adverse impact on businesses, and shall proceed under division (C)(1) or (2) of this section as is appropriate to its determination.

(C)(1) If the office determined that the proposed or existing rule does

not have an adverse impact on businesses, the office shall prepare a memorandum stating that finding. The office electronically shall transmit the memorandum to the agency, and electronically shall return the proposed or existing rule to the joint committee. The office also electronically shall transmit a copy of its memorandum to the joint committee along with the proposed or existing rule. The joint committee may review or reject the proposed or existing rule, the same as if the rule had not been referred or rereferred to the office. If, when the proposed or existing rule is returned to the joint committee, fewer than thirty days remain in the time by which a concurrent resolution invalidating the proposed or existing rule ~~must~~ may be ~~recommended~~ adopted, the time for ~~making such a recommendation~~ adopting such a concurrent resolution is extended until the thirtieth day after the day on which the proposed or existing rule was returned to the joint committee.

(2) If the office determined that the proposed or existing rule has an adverse impact on businesses, the office shall prepare a memorandum stating that finding. The office electronically shall transmit the memorandum to the agency, and electronically shall transmit the memorandum and the proposed or existing rule to the joint committee. The memorandum shall identify the proposed or existing rule to which it relates.

In the case of a proposed rule, the joint committee may review or reject the proposed rule the same as if the proposed rule had not been referred or rereferred to the office. If, when the proposed rule is returned to the joint committee, fewer than thirty days remain in the time by which a concurrent resolution invalidating the proposed rule ~~must~~ may be ~~recommended~~ adopted, the time for ~~making such a recommendation~~ adopting such a concurrent resolution is extended until the thirtieth day after the day on which the proposed rule was transmitted to the joint committee. The agency, after considering the memorandum, may revise the proposed rule.

In the case of an existing rule, it is the same as if the agency had withdrawn the existing rule from the joint committee's jurisdiction. If the agency determines, after considering the memorandum, that the existing rule needs to be amended or rescinded, the agency shall commence the process of doing so under division (B)(1) of section 106.03 of the Revised Code. If, however, the agency determines, after considering the memorandum, that the existing rule does not need to be amended or rescinded, the agency shall proceed with periodic review of the rule under division (B)(2) of section 106.03 of the Revised Code.

When the joint committee gives notice that it is referring or rereferring a proposed or existing rule to the common sense initiative office, and when

the joint committee or office transmits a memorandum to the other or to an agency, the joint committee or office also electronically shall transmit a copy of the notice or memorandum to the director of the legislative service commission. The director shall publish the notice or memorandum in the register of Ohio together with a notation identifying the proposed or existing rule to which the notice or memorandum relates.

Sec. 117.45. The auditor of state shall establish by rule the format for submitting a sworn affidavit and supporting evidence under sections 319.26, 321.37, 507.13, and 733.78 of the Revised Code.

Sec. 119.03. In the adoption, amendment, or rescission of any rule, an agency shall comply with the following procedure:

(A) Reasonable public notice shall be given in the register of Ohio at least thirty days prior to the date set for a hearing, in the form the agency determines. The agency shall file copies of the public notice under division (B) of this section. (The agency gives public notice in the register of Ohio when the public notice is published in the register under that division.)

The public notice shall include:

(1) A statement of the agency's intention to consider adopting, amending, or rescinding a rule;

(2) A synopsis of the proposed rule, amendment, or rule to be rescinded or a general statement of the subject matter to which the proposed rule, amendment, or rescission relates;

(3) A statement of the reason or purpose for adopting, amending, or rescinding the rule;

(4) The date, time, and place of a hearing on the proposed action, which shall be not earlier than the thirty-first nor later than the fortieth day after the proposed rule, amendment, or rescission is filed under division (B) of this section.

In addition to public notice given in the register of Ohio, the agency may give whatever other notice it reasonably considers necessary to ensure notice constructively is given to all persons who are subject to or affected by the proposed rule, amendment, or rescission.

The agency shall provide a copy of the public notice required under division (A) of this section to any person who requests it and pays a reasonable fee, not to exceed the cost of copying and mailing.

(B) The full text of the proposed rule, amendment, or rule to be rescinded, accompanied by the public notice required under division (A) of this section, shall be filed in electronic form with the secretary of state and with the director of the legislative service commission. (If in compliance with this division an agency files more than one proposed rule, amendment,

or rescission at the same time, and has prepared a public notice under division (A) of this section that applies to more than one of the proposed rules, amendments, or rescissions, the agency shall file only one notice with the secretary of state and with the director for all of the proposed rules, amendments, or rescissions to which the notice applies.) The proposed rule, amendment, or rescission and public notice shall be filed as required by this division at least sixty-five days prior to the date on which the agency, in accordance with division (E) of this section, issues an order adopting the proposed rule, amendment, or rescission.

If the proposed rule, amendment, or rescission incorporates a text or other material by reference, the agency shall comply with sections 121.71 to 121.76 of the Revised Code.

The proposed rule, amendment, or rescission shall be available for at least thirty days prior to the date of the hearing at the office of the agency in printed or other legible form without charge to any person affected by the proposal. Failure to furnish such text to any person requesting it shall not invalidate any action of the agency in connection therewith.

If the agency files a revision in the text of the proposed rule, amendment, or rescission, it shall also promptly file the full text of the proposed rule, amendment, or rescission in its revised form in electronic form with the secretary of state and with the director of the legislative service commission.

The agency shall file the rule summary and fiscal analysis prepared under section 127.18 of the Revised Code in electronic form along with a proposed rule, amendment, or rescission or proposed rule, amendment, or rescission in revised form that is filed with the secretary of state or the director of the legislative service commission.

The agency shall file the hearing report relating to a proposed rule, amendment, or rescission in electronic form ~~along with the proposed rule, amendment, or rescission if the hearing report is available when the proposed rule, amendment, or rescission is filed~~ with the secretary of state ~~or~~ and the director of the legislative service commission ~~under this division~~ at the same time the agency files the hearing report with the joint committee on agency rule review.

The director of the legislative service commission shall publish in the register of Ohio the full text of the original and each revised version of a proposed rule, amendment, or rescission; the full text of a public notice; the full text of a rule summary and fiscal analysis; and the full text of a hearing report that is filed with the director under this division.

(C) When an agency files a proposed rule, amendment, or rescission

under division (B) of this section, it also shall file in electronic form with the joint committee on agency rule review the full text of the proposed rule, amendment, or rule to be rescinded in the same form and the public notice required under division (A) of this section. (If in compliance with this division an agency files more than one proposed rule, amendment, or rescission at the same time, and has given a public notice under division (A) of this section that applies to more than one of the proposed rules, amendments, or rescissions, the agency shall file only one notice with the joint committee for all of the proposed rules, amendments, or rescissions to which the notice applies.) The proposed rule, amendment, or rescission is subject to legislative review and invalidation under sections 106.02, 106.021, and 106.022 of the Revised Code. If the agency makes a revision in a proposed rule, amendment, or rescission after it is filed with the joint committee, the agency promptly shall file the full text of the proposed rule, amendment, or rescission in its revised form in electronic form with the joint committee.

An agency shall file the rule summary and fiscal analysis prepared under section 127.18 of the Revised Code in electronic form along with a proposed rule, amendment, or rescission, and along with a proposed rule, amendment, or rescission in revised form, that is filed under this division.

If a proposed rule, amendment, or rescission has an adverse impact on businesses, the agency also shall file the business impact analysis, any recommendations received from the common sense initiative office, and the agency's memorandum of response, if any, in electronic form along with the proposed rule, amendment, or rescission, or along with the proposed rule, amendment, or rescission in revised form, that is filed under this division.

~~If the hearing report is available when the proposed rule, amendment, or rescission is filed, or when the hearing report later becomes available, the~~  
The agency shall file the hearing report in electronic form with the joint committee ~~along with the proposed rule, amendment, or rescission or at a later time with reference to~~ before the joint committee holds its public hearing on the proposed rule, amendment, or rescission. ~~(The later filing of a hearing report does not constitute a revision of the proposed rule, amendment, or rescission to which the hearing report relates.) If the hearing report is later filed, the joint committee shall transmit a copy of the hearing report in electronic form to the director of the legislative service commission. The director shall publish the hearing report in the register of Ohio.~~

A proposed rule, amendment, or rescission that is subject to legislative review under this division may not be adopted under division (E) of this

section or filed in final form under section 119.04 of the Revised Code unless the proposed rule, amendment, or rescission has been filed with the joint committee on agency rule review under this division and the time for ~~the joint committee to~~ legislative review of the proposed rule, amendment, or rescission has expired without ~~recommendation~~ adoption of a concurrent resolution to invalidate the proposed rule, amendment, or rescission.

This division does not apply to:

(1) An emergency rule, amendment, or rescission;

(2) A proposed rule, amendment, or rescission that must be adopted verbatim by an agency pursuant to federal law or rule, to become effective within sixty days of adoption, in order to continue the operation of a federally reimbursed program in this state, so long as the proposed rule contains both of the following:

(a) A statement that it is proposed for the purpose of complying with a federal law or rule;

(b) A citation to the federal law or rule that requires verbatim compliance.

If a rule or amendment is exempt from legislative review under division (C)(2) of this section, and if the federal law or rule pursuant to which the rule or amendment was adopted expires, is repealed or rescinded, or otherwise terminates, the rule or amendment, or its rescission, is thereafter subject to legislative review under division (C) of this section.

(D) On the date and at the time and place designated in the notice, the agency shall conduct a public hearing at which any person affected by the proposed action of the agency may appear and be heard in person, by the person's attorney, or both, may present the person's position, arguments, or contentions, orally or in writing, offer and examine witnesses, and present evidence tending to show that the proposed rule, amendment, or rescission, if adopted or effectuated, will be unreasonable or unlawful. An agency may permit persons affected by the proposed rule, amendment, or rescission to present their positions, arguments, or contentions in writing, not only at the hearing, but also for a reasonable period before, after, or both before and after the hearing. A person who presents a position or arguments or contentions in writing before or after the hearing is not required to appear at the hearing.

At the hearing, the testimony shall be recorded. Such record shall be made at the expense of the agency. The agency is required to transcribe a record that is not sight readable only if a person requests transcription of all or part of the record and agrees to reimburse the agency for the costs of the transcription. An agency may require the person to pay in advance all or part

of the cost of the transcription.

In any hearing under this section the agency may administer oaths or affirmations.

The agency shall consider the positions, arguments, or contentions presented at, or before or after, the hearing. The agency shall prepare a hearing summary of the positions, arguments, or contentions, and of the issues raised by the positions, arguments, or contentions. The agency then shall prepare a hearing report explaining, with regard to each issue, how it is reflected in the rule, amendment, or rescission. If an issue is not reflected in the rule, amendment, or rescission, the hearing report shall explain why the issue is not reflected. The agency shall include the hearing summary in the hearing report as an appendix thereto. And, in the hearing report, the agency shall identify the proposed rule, amendment, or rescission to which the hearing report relates.

(E) After divisions (A), (B), (C), and (D) of this section have been complied with, and when the time for legislative review ~~and invalidation~~ under sections 106.02, 106.022, and 106.023 of the Revised Code has expired without ~~recommendation~~ adoption of a concurrent resolution to invalidate the proposed rule, amendment, or rescission, the agency may issue an order adopting the proposed rule or the proposed amendment or rescission of the rule, consistent with the synopsis or general statement included in the public notice. At that time the agency shall designate the effective date of the rule, amendment, or rescission, which shall not be earlier than the tenth day after the rule, amendment, or rescission has been filed in its final form as provided in section 119.04 of the Revised Code.

(F) Prior to the effective date of a rule, amendment, or rescission, the agency shall make a reasonable effort to inform those affected by the rule, amendment, or rescission and to have available for distribution to those requesting it the full text of the rule as adopted or as amended.

(G) If the governor, upon the request of an agency, determines that an emergency requires the immediate adoption, amendment, or rescission of a rule, the governor shall issue an order, the text of which shall be filed in electronic form with the agency, the secretary of state, the director of the legislative service commission, and the joint committee on agency rule review, that the procedure prescribed by this section with respect to the adoption, amendment, or rescission of a specified rule is suspended. The agency may then adopt immediately the emergency rule, amendment, or rescission and it becomes effective on the date the rule, amendment, or rescission, in final form and in compliance with division (A)(2) of section 119.04 of the Revised Code, is filed in electronic form with the secretary of

state, the director of the legislative service commission, and the joint committee on agency rule review. ~~If all filings are not completed on the same day, the emergency rule, amendment, or rescission shall be effective on the day on which the latest filing is completed.~~ The director shall publish the full text of the emergency rule, amendment, or rescission in the register of Ohio.

The emergency rule, amendment, or rescission shall become invalid at the end of the one hundred twentieth day it is in effect. Prior to that date the agency may adopt the emergency rule, amendment, or rescission as a nonemergency rule, amendment, or rescission by complying with the procedure prescribed by this section for the adoption, amendment, and rescission of nonemergency rules. The agency shall not use the procedure of this division to readopt the emergency rule, amendment, or rescission so that, upon the emergency rule, amendment, or rescission becoming invalid under this division, the emergency rule, amendment, or rescission will continue in effect without interruption for another one hundred twenty-day period, except when section 106.02 of the Revised Code prevents the agency from adopting the emergency rule, amendment, or rescission as a nonemergency rule, amendment, or rescission within the one hundred twenty-day period.

This division does not apply to the adoption of any emergency rule, amendment, or rescission by the tax commissioner under division (C)(2) of section 5117.02 of the Revised Code.

(H) Rules adopted by an authority within the department of job and family services for the administration or enforcement of Chapter 4141. of the Revised Code or of the department of taxation shall be effective without a hearing as provided by this section if the statutes pertaining to such agency specifically give a right of appeal to the board of tax appeals or to a higher authority within the agency or to a court, and also give the appellant a right to a hearing on such appeal. This division does not apply to the adoption of any rule, amendment, or rescission by the tax commissioner under division (C)(1) or (2) of section 5117.02 of the Revised Code, or deny the right to file an action for declaratory judgment as provided in Chapter 2721. of the Revised Code from the decision of the board of tax appeals or of the higher authority within such agency.

Sec. 121.83. (A) When an agency files a proposed rule for legislative review under division (D) of section 111.15 of the Revised Code or division ~~(H)(C)~~ of section 119.03 of the Revised Code, the agency electronically shall file one copy of the business impact analysis, any recommendations received from the common sense initiative office, and the agency's

memorandum of response, if any, along with the proposed rule.

(B)(1) Subject to section 106.05 of the Revised Code, the joint committee on agency rule review does not have jurisdiction to review, and shall reject, the filing of a proposed rule if, at any time while the proposed rule is in its possession, it discovers that the proposed rule might have an adverse impact on businesses and the agency has not included with the filing a business impact analysis or has included a business impact analysis that is inadequately prepared. The joint committee electronically shall return a filing that is rejected to the agency. Such a rejection does not preclude the agency from refiling the proposed rule after complying with section 121.82 of the Revised Code. When a filing is rejected under this division, it is as if the filing had not been made.

(2) If the last previously filed version of a proposed rule, the filing of a later version of which has been rejected by the joint committee, remains in the possession of the joint committee, and if the time for legislative review of that previously filed version has expired, or if fewer than thirty days remain before the time for legislative review of that previously filed version expires, then the time for legislative review of that previously filed version is revived or extended, and ~~recommendation~~ of a concurrent resolution to invalidate that previously filed version may be adopted not later than the sixty-fifth day after the day on which the filing of the later version of the proposed rule was rejected. This deadline is subject to extension under section 106.02 of the Revised Code.

Sec. 135.02. There shall be a state board of deposit consisting of the treasurer of state or an employee of ~~his~~ the treasurer of state's department designated by ~~him~~ the treasurer of state, the auditor of state or an employee of ~~his~~ the auditor of state's department designated by ~~him~~ the auditor of state, and the attorney general or an employee of ~~his~~ the attorney general's department designated by ~~him~~ the attorney general. ~~Said~~ The board shall meet ~~once each month~~ on the call of the ~~chairman~~ chairperson at least annually to perform the duties prescribed in sections 135.01 to 135.21, ~~inclusive~~, of the Revised Code. At any time, two members of the board may request that the chairperson call a meeting of the board, and the chairperson shall call the meeting within thirty days after receiving such requests. The treasurer of state or ~~his~~ the treasurer of state's designated representative shall be ~~chairman~~ chairperson of ~~such~~ the board. The cashier of the state treasury shall be the secretary of the board and shall keep its records. A certified copy of such records shall be prima-facie evidence of the matter appearing therein in any court of record.

The chairperson shall provide a monthly report to the board of deposit

consisting of the notifications required under division (B) of section 135.143 of the Revised Code and shall post that report monthly to a web site maintained by the treasurer of state.

The necessary expenses of the board shall be paid from the state treasury from appropriations for that purpose upon the order of the board certified by the ~~chairman~~ chairperson and the secretary.

Sec. 305.03. (A)(1) Whenever any county officer, except the county auditor or county treasurer, fails to perform the duties of office for ninety consecutive days, except in case of sickness or injury as provided in divisions (B) and (C) of this section, the office shall be deemed vacant.

(2) Whenever any county auditor or county treasurer fails to perform the duties of office for thirty consecutive days, except in case of sickness or injury as provided in divisions (B) and (C) of this section, the office shall be deemed vacant.

(B) Whenever any county officer is absent because of sickness or injury, the officer shall cause to be filed with the board of county commissioners a physician's certificate of the officer's sickness or injury. If ~~such~~ the certificate is not filed with the board within ten days after the expiration of thirty consecutive days, in the case of a county auditor or county treasurer, or within ten days after the expiration of ninety consecutive days of absence, in the case of all other county officers, the office shall be deemed vacant.

(C) Whenever a county officer files a physician's certificate under division (B) of this section, but continues to be absent for an additional thirty days commencing immediately after the last day on which this certificate may be filed under division (B) of this section, the office shall be deemed vacant.

(D) If at any time two county commissioners in a county are absent and have filed a physician's certificate under division (B) of this section, the county coroner, in addition to performing the duties of coroner, shall serve as county commissioner until at least one of the absent commissioners returns to office or until the office of at least one of the absent commissioners is deemed vacant under this section and the vacancy is filled. If the coroner so requests, the coroner shall be paid a per diem rate for the coroner's service as a commissioner. That per diem rate shall be the annual salary specified by law for a county commissioner of that county whose term of office began in the same year as the coroner's term of office began, divided by the number of days in the year.

While the coroner is serving as a county commissioner, the coroner shall be considered an acting county commissioner and shall perform the duties of the office of county commissioner until at least one of the absent

commissioners returns to office or until the office of at least one of the absent commissioners is deemed vacant. Before assuming the office of acting county commissioner, the coroner shall take an oath of office as provided in sections 3.22 and 3.23 of the Revised Code. The coroner's service as an acting county commissioner does not constitute the holding of an incompatible public office or employment in violation of any statutory or common law prohibition against the simultaneous holding of more than one public ~~officer~~ office or employment.

The coroner shall give a new bond in the same amount and signed and approved as provided in section 305.04 of the Revised Code. The bond shall be conditioned for the faithful discharge of the coroner's duties as acting county commissioner and for the payment of any loss or damage that the county may sustain by reason of the coroner's failure in those duties. The bond, along with the oath of office and approval of the probate judge indorsed on it, shall be deposited and paid for as provided for the bonds in section 305.04 of the Revised Code.

(E) Any vacancy declared under this section shall be filled in the manner provided by section 305.02 of the Revised Code.

(F) This section shall not apply to a county officer while in the active military service of the United States.

Sec. 319.04. (A) Each county auditor who is elected to a full term of office shall attend and successfully complete at least sixteen hours of continuing education courses during the first year of the auditor's term of office, and complete at least another eight hours of such courses by the end of that term. Each such county auditor shall include at least two hours of ethics and substance-abuse training in the total twenty-four hours of required courses. To be counted toward the twenty-four hours required by this section, a course must be approved by the county auditors association of Ohio. Any county auditor who teaches an approved course shall be entitled to credit for the course in the same manner as if the county auditor had attended the course.

That association shall record and, upon request, verify the completion of required course work for each county auditor, and issue a statement to each county auditor of the number of hours of continuing education the county auditor has successfully completed. Each year the association shall send a list of the continuing education courses, and the number of hours each county auditor has successfully completed, to the auditor of state and the tax commissioner, and shall provide a copy of this list to any other individual who requests it.

The ~~association~~ auditor of state shall issue a certificate of completion to

each county auditor who completes the continuing education courses required by this section. The auditor of state shall issue a "notice of failure" to any county auditor required to complete continuing education courses under this section who fails to successfully complete at least sixteen hours of continuing education courses during the first year of the county auditor's term of office or to complete a total of at least twenty-four hours of such courses by the end of that term. This notice is for informational purposes only and does not affect any individual's ability to hold the office of county auditor.

(B) Each board of county commissioners shall approve, from money appropriated to the county auditor, a reasonable amount requested by the county auditor of its county to cover the costs the county auditor must incur to meet the requirements of division (A) of this section, including registration fees, lodging and meal expenses, and travel expenses.

~~Sec. 319.26. When the board of county commissioners suspends (A)(1) If a county auditor from the performance of his duties, as provided in section 319.25 of the Revised Code, it shall immediately cause a prosecution to be instituted against him. If the grand jury within four months of the date of the suspension fails to find and present an indictment against such auditor, or if an indictment is found and upon trial he is acquitted, such auditor shall be restored to the possession of his office and of the rights, duties, and obligations of such office. The person appointed as provided in section 319.25 of the Revised Code to perform the duties of the auditor shall vacate and cease to have any rights in such office purposely, knowingly, or recklessly fails to perform a fiscal duty expressly imposed by law with respect to the fiscal duties of the office of county auditor or purposely, knowingly, or recklessly commits any act expressly prohibited by law with respect to the fiscal duties of the office of county auditor, the county treasurer or a county commissioner may submit a sworn affidavit alleging the violation, together with evidence supporting the allegations, to the auditor of state. The sworn affidavit and evidence shall be submitted in the format prescribed by rule of the auditor of state under section 117.45 of the Revised Code. A person who makes a false statement in a sworn affidavit, for purposes of this section, is guilty of falsification under section 2921.13 of the Revised Code.~~

(2) The auditor of state shall review the sworn affidavit and the evidence. Within ten business days after receiving the sworn affidavit, unless, for good cause, additional time is required, the auditor of state shall determine whether clear and convincing evidence supports the allegations. If the auditor of state finds that no allegation is supported by clear and

convincing evidence, the auditor of state shall submit those findings in writing to the county auditor and the person initiating the sworn affidavit. If the auditor of state finds by clear and convincing evidence that an allegation is supported by the evidence, the auditor of state shall submit those findings in writing to the attorney general, the county auditor, and the person who initiated the sworn affidavit. The findings shall include a copy of the sworn affidavit and the evidence submitted under division (A)(1) of this section.

(3)(a) The attorney general shall review the auditor of state's findings and the sworn affidavit and evidence. Within ten business days after receiving the sworn affidavit and evidence, unless, for good cause, additional time is required, the attorney general shall determine whether clear and convincing evidence supports the allegations. If the attorney general finds that no allegation is supported by clear and convincing evidence, the attorney general, by certified mail, shall notify the auditor of state, the county auditor, and the person who initiated the sworn affidavit, that no complaint for the removal of the county auditor from public office will be filed.

(b) If the attorney general finds by clear and convincing evidence that an allegation is supported by the evidence, the attorney general, by certified mail, shall notify the auditor of state, the county auditor, and the person who initiated the sworn affidavit of that fact, and shall commence an action for the removal of the county auditor from public office under division (B) of this section.

(c) Nothing in this section is intended to limit the authority of the attorney general to enter into mediation, settlement, or resolution of any alleged violation before or following the commencement of an action under this section.

(B)(1)(a) The attorney general has a cause of action for removal of a county auditor who purposely, knowingly, or recklessly fails to perform a fiscal duty expressly imposed by law with respect to the fiscal duties of the office of county auditor or purposely, knowingly, or recklessly commits any act expressly prohibited by law with respect to the fiscal duties of the office of county auditor. Not later than forty-five days after sending a notice under division (A)(3)(b) of this section, the attorney general shall cause an action to be commenced against the county auditor by filing a complaint for the removal of the county auditor from public office. If any money is due, the attorney general shall join the sureties on the county auditor's bond as parties. The court of common pleas of the county in which the county auditor holds office has exclusive original jurisdiction of the action. The action shall proceed de novo as in the trial of a civil action. The court is not

restricted to the evidence that was presented to the auditor of state and the attorney general before the action was filed. The action is governed by the Rules of Civil Procedure.

(b) If the court finds by clear and convincing evidence that the county auditor purposely, knowingly, or recklessly failed to perform a fiscal duty expressly imposed by law with respect to the fiscal duties of the office of county auditor or purposely, knowingly, or recklessly committed any act expressly prohibited by law with respect to the fiscal duties of that office, the court shall issue an order removing the county auditor from office and any order necessary for the preservation or restitution of public funds.

(2) Except as otherwise provided in this division, an action for removal from office under this section is stayed during the pendency of any criminal action concerning a violation of an existing or former municipal ordinance or law of this or any other state or the United States that is substantially equivalent to any criminal violation in Title 29 of the Revised Code related to conduct in office, if the person charged in the criminal action committed the violation while serving as a county auditor and the conduct constituting the violation was related to the duties of the office of county auditor or to the person's actions as the county auditor. The stay may be lifted upon motion of the prosecuting attorney in the related criminal action.

(3) Prior to or at the hearing, upon a showing of good cause, the court may issue an order restraining the county auditor from entering the county auditor's office and from conducting the affairs of the office pending the hearing on the complaint. If such an order is issued, the court may continue the order until the conclusion of the hearing and any appeals under this section.

(4) The board of county commissioners shall be responsible for the payment of reasonable attorney's fees for counsel for the county auditor. If judgment is entered against the county auditor, the court shall order the county auditor to reimburse the board for attorney's fees and costs up to a reasonable amount, as determined by the court. Expenses incurred by the board in a removal action shall be paid out of the county general fund.

(C) The judgment of the court is final and conclusive unless reversed, vacated, or modified on appeal. An appeal may be taken by any party, and shall proceed as in the case of appeals in civil actions and in accordance with the Rules of Appellate Procedure. Upon the filing of a notice of appeal by any party to the proceedings, the court of appeals shall hear the case as an expedited appeal under Rule 11.2 of the Rules of Appellate Procedure. The county auditor has the right of review or appeal to the supreme court.

(D) If a final judgment for removal from public office is entered against

the county auditor, the office shall be deemed vacated, and the vacancy shall be filled as provided in section 305.02 of the Revised Code. Except as otherwise provided by law, an individual removed from public office under this section is not entitled to hold any public office for four years following the date of the final judgment, and is not entitled to hold any public office until any repayment or restitution required by the court is satisfied.

(E) For the purposes of this section:

(1) A person acts purposely when it is the person's specific intention to cause a certain result, or, when the gist of the offense is a prohibition against conduct of a certain nature, regardless of what the person intends to accomplish thereby, it is the person's specific intention to engage in conduct of that nature.

(2) A person acts knowingly, regardless of the person's purpose, when the person is aware that the person's conduct will probably cause a certain result or will probably be of a certain nature. A person has knowledge of circumstances when the person is aware that such circumstances probably exist.

(3) A person acts recklessly when, with heedless indifference to the consequences, the person perversely disregards a known risk that the person's conduct is likely to cause a certain result or is likely to be of a certain nature. A person is reckless with respect to circumstances when, with heedless indifference to the consequences, the person perversely disregards a known risk that such circumstances are likely to exist.

(F) The proceedings provided for in this section may be used as an alternative to the removal proceedings prescribed under sections 3.07 to 3.10 of the Revised Code or other methods of removal authorized by law.

Sec. 321.37. (A)(1) If the a county treasurer fails to make a settlement or to pay over money as prescribed by law purposely, knowingly, or recklessly fails to perform a fiscal duty expressly imposed by law with respect to the fiscal duties of the office of county treasurer or purposely, knowingly, or recklessly commits any act expressly prohibited by law with respect to the fiscal duties of the office of county treasurer, the county auditor or board of a county commissioners shall cause suit to be instituted against such treasurer and his surety or sureties for the amount due, with ten per cent penalty on such amount, which suit shall have precedence of over all civil business commissioner may submit a sworn affidavit alleging the violation, together with evidence supporting the allegations, to the auditor of state. The sworn affidavit and evidence shall be submitted in the format prescribed by rule of the auditor of state under section 117.45 of the Revised Code. A person who makes a false statement in a sworn affidavit, for

purposes of this section, is guilty of falsification under section 2921.13 of the Revised Code.

(2) The auditor of state shall review the sworn affidavit and the evidence. Within ten business days after receiving the sworn affidavit and evidence, unless, for good cause, additional time is required, the auditor of state shall determine whether clear and convincing evidence supports the allegations. If the auditor of state finds that no allegation is supported by clear and convincing evidence, the auditor of state shall submit those findings in writing to the county treasurer and the person who initiated the sworn affidavit. If the auditor of state finds by clear and convincing evidence that an allegation is supported by the evidence, the auditor of state shall submit those findings in writing to the attorney general, the county treasurer, and the person who initiated the sworn affidavit. The findings shall include a copy of the sworn affidavit and the evidence submitted under division (A)(1) of this section.

(3)(a) The attorney general shall review the auditor of state's findings and the sworn affidavit and evidence. Within ten business days after receiving them, unless, for good cause, additional time is required, the attorney general shall determine whether clear and convincing evidence supports the allegations. If the attorney general finds that no allegation is supported by clear and convincing evidence, the attorney general, by certified mail, shall notify the auditor of state, the county treasurer, and the person who initiated the sworn affidavit, that no complaint for the removal of the county treasurer from public office will be filed.

(b) If the attorney general finds by clear and convincing evidence that an allegation is supported by the evidence, the attorney general, by certified mail, shall notify the auditor of state, the county treasurer, and the person who initiated the sworn affidavit of that fact, and shall commence an action for the removal of the county treasurer from public office under division (B) of this section.

(c) Nothing in this section is intended to limit the authority of the attorney general to enter into mediation, settlement, or resolution of any alleged violation before or following the commencement of an action under this section.

(B)(1)(a) The attorney general has a cause of action for removal of a county treasurer who purposely, knowingly, or recklessly fails to perform a fiscal duty expressly imposed by law with respect to the fiscal duties of the office of county treasurer or purposely, knowingly, or recklessly commits any act expressly prohibited by law with respect to the fiscal duties of the office of county treasurer. Not later than forty-five days after sending a

notice under division (A)(3)(b) of this section, the attorney general shall cause an action to be commenced against the county treasurer by filing a complaint for the removal of the county treasurer from public office. If any money is due, the attorney general shall join the sureties on the county treasurer's bond as parties. The court of common pleas of the county in which the county treasurer holds office has exclusive original jurisdiction of the action. The action shall proceed de novo as in the trial of a civil action. The court is not restricted to the evidence that was presented to the auditor of state and the attorney general before the action was filed. The action is governed by the Rules of Civil Procedure.

(b) If the court finds by clear and convincing evidence that the county treasurer purposely, knowingly, or recklessly failed to perform a fiscal duty expressly imposed by law with respect to the fiscal duties of the office of county treasurer or purposely, knowingly, or recklessly committed any act expressly prohibited by law with respect to the fiscal duties of that office, the court shall issue an order removing the county treasurer from office and any order necessary for the preservation or restitution of public funds.

(2) Except as otherwise provided in this division, an action for removal from office under this section is stayed during the pendency of any criminal action concerning a violation of an existing or former municipal ordinance or law of this or any other state or the United States that is substantially equivalent to any criminal violation in Title 29 of the Revised Code related to conduct in office, if the person charged in the criminal action committed the violation while serving as a county treasurer and the conduct constituting the violation was related to the duties of the office of county treasurer or to the person's actions as the county treasurer. The stay may be lifted upon motion of the prosecuting attorney in the related criminal action.

(3) Prior to or at the hearing, upon a showing of good cause, the court may issue an order restraining the county treasurer from entering the county treasurer's office and from conducting the affairs of the office pending the hearing on the complaint. If such an order is issued, the court may continue the order until the conclusion of the hearing and any appeals under this section.

(4) The board of county commissioners shall be responsible for the payment of reasonable attorney's fees for counsel for the county treasurer. If judgment is entered against the county treasurer, the court shall order the county treasurer to reimburse the board for attorney's fees and costs up to a reasonable amount, as determined by the court. Expenses incurred by the board in a removal action shall be paid out of the county general fund.

(C) The judgment of the court is final and conclusive unless reversed.

vacated, or modified on appeal. An appeal may be taken by any party, and shall proceed as in the case of appeals in civil actions and in accordance with the Rules of Appellate Procedure. Upon the filing of a notice of appeal by any party to the proceedings, the court of appeals shall hear the case as an expedited appeal under Rule 11.2 of the Rules of Appellate Procedure. The county treasurer has the right of review or appeal to the supreme court.

(D) If a final judgment for removal from public office is entered against the county treasurer, the office shall be deemed vacated, and the vacancy shall be filled as provided in section 305.02 of the Revised Code. Except as otherwise provided by law, an individual removed from public office under this section is not entitled to hold any public office for four years following the date of the final judgment, and is not entitled to hold any public office until any repayment or restitution required by the court is satisfied.

(E) For the purposes of this section:

(1) A person acts purposely when it is the person's specific intention to cause a certain result, or, when the gist of the offense is a prohibition against conduct of a certain nature, regardless of what the person intends to accomplish thereby, it is the person's specific intention to engage in conduct of that nature.

(2) A person acts knowingly, regardless of the person's purpose, when the person is aware that the person's conduct will probably cause a certain result or will probably be of a certain nature. A person has knowledge of circumstances when the person is aware that such circumstances probably exist.

(3) A person acts recklessly when, with heedless indifference to the consequences, the person perversely disregards a known risk that the person's conduct is likely to cause a certain result or is likely to be of a certain nature. A person is reckless with respect to circumstances when, with heedless indifference to the consequences, the person perversely disregards a known risk that such circumstances are likely to exist.

(F) The proceedings provided for in this section may be used as an alternative to the removal proceedings prescribed under sections 3.07 to 3.10 of the Revised Code or other methods of removal authorized by law.

Sec. 321.46. (A) To enhance the background and working knowledge of county treasurers in governmental accounting, portfolio reporting and compliance, investments, and cash management, the auditor of state and the treasurer of state shall conduct education programs for persons elected for the first time to the office of county treasurer and shall hold biennial continuing education ~~programs~~ courses for persons who continue to hold the office of county treasurer. ~~Education~~

Initial education programs for newly elected county treasurers shall be held between the first day of December and the first Monday of September next following that person's election to the office of county treasurer. Similar initial ~~training~~ education programs may also be provided to any county treasurer who is appointed to fill a vacancy or who is elected at a special election.

(B)(1) The auditor of state shall determine the manner and content of the initial education programs in the subject areas of governmental accounting and portfolio reporting and compliance. In those areas, newly elected county treasurers shall take at least thirteen hours of education before taking office.

(2) The treasurer of state shall determine the manner and content of the initial education programs in the subject areas of investments and cash management. In those areas, newly elected county treasurers shall take at least thirteen hours of education before taking office.

(3)(a) After completing one year in office, a county treasurer shall take not less than twenty-four hours of continuing education during each biennial cycle. For purposes of division (B)(3)(a) of this section, a biennial cycle for continuing education shall be every two calendar years after the treasurer's first year in office. The treasurer of state shall determine the manner and content of the continuing education ~~programs~~ courses in the subject areas of investments, cash management, the collection of taxes, ethics, and any other subject area that the treasurer of state determines is reasonably related to the duties of the office of the county treasurer. The auditor of state shall determine the manner and content of the continuing education ~~programs~~ courses in the subject areas of governmental accounting, portfolio reporting and compliance, office management, and any other subject area that the auditor of state determines is reasonably related to the duties of the office of the county treasurer.

(b) A county treasurer who accumulates more than twenty-four hours of continuing education in a biennial cycle described in division (B)(3)(a) of this section may credit the hours in excess of twenty-four hours to the next biennial cycle. However, regardless of the total number of hours earned, no more than six hours in ~~the~~ continuing education ~~programs~~ determined by the treasurer of state pursuant to division (B)(3)(a) of this section and six hours in ~~the~~ continuing education ~~programs~~ determined by the auditor of state pursuant to that division shall be carried over to the next biennial cycle.

(c) A county treasurer who participates in a training program or seminar established under section 109.43 of the Revised Code may apply the three hours of training to the twenty-four hours of continuing education required

in a biennial cycle under division (B)(3)(a) of this section.

(C) The auditor of state and the treasurer of state may each charge counties a registration fee that will meet actual and necessary expenses of the training of county treasurers, including instructor fees, site acquisition costs, and the cost of course materials. The necessary personal expenses of county treasurers as a result of attending the ~~training~~ initial education programs and continuing education courses shall be borne by the counties the treasurers represent.

(D) The auditor of state and the treasurer of state may allow any other interested person to attend any of the initial education programs that are or continuing education courses held pursuant to this section, provided that before attending any such ~~education~~ program or course, the interested person shall pay to either the auditor of state or the treasurer of state, as appropriate, the full registration fee set for the ~~education~~ program or course.

(E)(1) If a county treasurer fails to complete the initial education programs required by this section before taking office, the treasurer's authority to invest county funds and to manage the county portfolio immediately is suspended, and this authority is transferred to the county's investment advisory committee until full compliance with the initial education programs is determined by the treasurer of state.

(2) If a county treasurer fails to complete continuing education ~~programs~~ as required by this section, the county treasurer is subject to divisions (B) to (E) of section 321.47 of the Revised Code, including possible suspension of the treasurer's authority to invest county funds and to manage the county portfolio and transfer of this authority to the county's investment advisory committee.

(F)(1) Notwithstanding divisions (B) and (E) of this section, a county treasurer who fails to complete the initial education programs or continuing education ~~programs~~ required by this section shall invest only in the Ohio subdivisions fund pursuant to division (A)(6) of section 135.35 of the Revised Code, in no load money market mutual funds pursuant to division (A)(5) of section 135.35 of the Revised Code, or in time certificates of deposit or savings or deposit accounts pursuant to division (A)(3) of section 135.35 of the Revised Code.

(2) A county treasurer who has failed to complete the initial education programs required by this section and invests in other than the investments permitted by division (F)(1) of this section immediately shall have the county treasurer's authority to invest county funds and to manage the county portfolio suspended, and this authority shall be transferred to the county's investment advisory committee until full compliance with the initial

education programs is determined by the treasurer of state.

(3) If a county treasurer fails to complete continuing education ~~programs~~ required by this section and invests in other than the investments permitted by division (F)(1) of this section, the county treasurer is subject to divisions (B) to (E) of section 321.47 of the Revised Code, including possible suspension of the treasurer's authority to invest county funds and to manage the county portfolio and transfer of this authority to the county's investment advisory committee.

(G)(1) There is hereby created in the state treasury the county treasurer education fund, to be used by the treasurer of state for actual and necessary expenses of initial education programs and continuing education held pursuant to this section and section 135.22 of the Revised Code. All registration fees collected by the treasurer of state under this section and section 135.22 of the Revised Code shall be paid into that fund.

(2) All registration fees collected by the auditor of state under this section shall be paid into the auditor of state training program fund established under section 117.44 of the Revised Code.

(H) The treasurer of state, with the advice and consent of the auditor of state, may adopt reasonable rules not inconsistent with this section for the implementation of this section.

Sec. 507.02. When a township fiscal officer is unable to carry out the duties of office because of illness, because of entering the military service of the United States, because of a court ordered suspension as provided for under section 507.13 of the Revised Code, or because the fiscal officer is otherwise incapacitated or disqualified, the board of township trustees shall appoint a deputy fiscal officer, who shall have full power to discharge the duties of the office. The deputy fiscal officer shall serve during the period of time the fiscal officer is absent or incapacitated, or until a successor fiscal officer is elected and qualified. Before entering on the discharge of official duties, the deputy fiscal officer shall give bond, for the faithful discharge of official duties, as required under section 507.03 of the Revised Code. The board shall, by resolution, adjust and determine the compensation of the fiscal officer and deputy fiscal officer. The total compensation of both the fiscal officer and any deputy fiscal officer shall not exceed the sums fixed by section 507.09 of the Revised Code in any one year.

Sec. 507.12. (A) To enhance the background and working knowledge of township fiscal officers in government accounting, budgeting and financing, financial report preparation, and the rules adopted by the auditor of state, the auditor of state shall conduct education programs and continuing education courses for individuals elected or appointed for the first time to the office of

township fiscal officer, and shall conduct continuing education courses for individuals who continue to hold the office in a subsequent term. The Ohio township association also may conduct such initial education programs and continuing education courses if approved by the auditor of state. The auditor of state, in conjunction with the Ohio township association, shall determine the manner and content of the initial education programs and continuing education courses.

(B) A newly elected or appointed township fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office. A township fiscal officer who participates in a training program held under section 117.44 of the Revised Code may apply those hours taken before commencing office to the six hours of initial education programs required under this division.

(C)(1) In addition to the six hours of initial education required under division (B) of this section, a newly elected township fiscal officer shall complete at least a total of eighteen continuing education hours during the township fiscal officer's first term of office.

(2) A township fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office.

(3) The auditor of state shall adopt rules specifying the initial education programs and continuing education courses that are required for a township fiscal officer who has been appointed to fill a vacancy. The requirements shall be proportionally equivalent, based on the time remaining in the vacated office, to the requirements for a newly elected township fiscal officer.

(4) At least two hours of ethics instruction shall be included in the continuing education hours required by divisions (C)(1) and (2) of this section.

(5) A township fiscal officer who participates in a training program or seminar established under section 109.43 of the Revised Code may apply the three hours of training to the continuing education hours required by divisions (C)(1) and (2) of this section.

(D)(1) A certified public accountant who serves as a township fiscal officer may apply to the continuing education hours required by division (C) of this section any hours of continuing education completed under section 4701.11 of the Revised Code after being elected or appointed as a township fiscal officer.

(2) A township fiscal officer may apply to the continuing education hours required by division (C) of this section any hours of continuing

education completed under section 135.22 of the Revised Code after being elected or appointed as a township fiscal officer.

(3) A township fiscal officer who teaches an approved continuing education course under division (C) of this section is entitled to credit for the course in the same manner as if the township fiscal officer had attended the course.

(E) The auditor of state shall adopt rules for verifying the completion of initial education programs and continuing education courses required under this section. The auditor of state shall issue a certificate of completion to each township fiscal officer who completes the initial education programs and continuing education courses. The auditor of state shall issue a "failure to complete" notice to any township fiscal officer who is required to complete initial education programs and continuing education courses under this section, but who fails to do so. The notice is for informational purposes only and does not affect any individual's ability to hold the office of township fiscal officer.

(F) Each board of township trustees shall approve a reasonable amount requested by the township fiscal officer to cover the costs the township fiscal officer is required to incur to meet the requirements of this section, including registration fees, lodging and meal expenses, and travel expenses.

Sec. 507.13. (A)(1) If a township fiscal officer purposely, knowingly, or recklessly fails to perform a fiscal duty expressly imposed by law with respect to the fiscal duties of the office of township fiscal officer or purposely, knowingly, or recklessly commits any act expressly prohibited by law with respect to the fiscal duties of that office, four residents of the township may submit sworn affidavits alleging the violation, together with evidence supporting the allegations, to the auditor of state. The sworn affidavits and evidence shall be submitted in the format prescribed by rule of the auditor of state under section 117.45 of the Revised Code. A person who makes a false statement in a sworn affidavit, for purposes of this section, is guilty of falsification under section 2921.13 of the Revised Code.

(2) The auditor of state shall review the sworn affidavits and the evidence. Within ten business days after receiving the sworn affidavits, unless, for good cause, additional time is required, the auditor of state shall determine whether clear and convincing evidence supports the allegations. If the auditor of state finds that no allegation is supported by clear and convincing evidence, the auditor of state shall submit those findings in writing to the township fiscal officer and the persons who initiated the sworn affidavits. If the auditor of state finds by clear and convincing evidence that an allegation is supported by the evidence, the auditor of state

shall submit those findings in writing to the attorney general, the township fiscal officer, and the persons who initiated the sworn affidavits. The findings shall include a copy of the sworn affidavits and the evidence submitted under division (A)(1) of this section.

(3)(a) The attorney general shall review the auditor of state's findings and the sworn affidavits and evidence. Within ten business days after receiving the sworn affidavits and evidence, unless, for good cause, additional time is required, the attorney general shall determine whether clear and convincing evidence supports the allegations. If the attorney general finds that no allegation is supported by clear and convincing evidence, the attorney general, by certified mail, shall notify the auditor of state, the township fiscal officer, and the persons who initiated the sworn affidavits, that no complaint for the removal of the township fiscal officer from public office will be filed.

(b) If the attorney general finds by clear and convincing evidence that an allegation is supported by the evidence, the attorney general, by certified mail, shall notify the auditor of state, the township fiscal officer, and the persons who initiated the sworn affidavits of that fact, and shall commence an action for the removal of the township fiscal officer from public office under division (B) of this section.

(c) Nothing in this section is intended to limit the authority of the attorney general to enter into mediation, settlement, or resolution of any alleged violation before or following the commencement of an action under this section.

(B)(1)(a) The attorney general has a cause of action for removal of a township fiscal officer who purposely, knowingly, or recklessly fails to perform a fiscal duty expressly imposed by law with respect to the office of township fiscal officer or purposely, knowingly, or recklessly commits any act expressly prohibited by law with respect to the fiscal duties of the office of township fiscal officer. Not later than forty-five days after sending a notice under division (A)(3)(b) of this section, the attorney general shall cause an action to be commenced against the township fiscal officer by filing a complaint for the removal of the township fiscal officer from public office. If any money is due, the attorney general shall join the sureties on the township fiscal officer's bond as parties. The court of common pleas of the county in which the township fiscal officer holds office has exclusive original jurisdiction of the action. The action shall proceed de novo as in the trial of a civil action. The court is not restricted to the evidence that was presented to the auditor of state and the attorney general before the action was filed. The action is governed by the Rules of Civil Procedure.

(b) If the court finds by clear and convincing evidence that the township fiscal officer purposely, knowingly, or recklessly failed to perform a fiscal duty expressly imposed by law with respect to the fiscal duties of the office of township fiscal officer or purposely, knowingly, or recklessly committed any act expressly prohibited by law with respect to the fiscal duties of that office, the court shall issue an order removing the township fiscal officer from office and any order necessary for the preservation or restitution of public funds.

(2) Except as otherwise provided in this division, an action for removal from office under this section is stayed during the pendency of any criminal action concerning a violation of an existing or former municipal ordinance or law of this or any other state or the United States that is substantially equivalent to any criminal violation in Title 29 of the Revised Code related to conduct in office, if the person charged in the criminal action committed the violation while serving as a township fiscal officer and the conduct constituting the violation was related to the duties of the office of fiscal officer or to the person's actions as the township fiscal officer. The stay may be lifted upon motion of the prosecuting attorney in the related criminal action.

(3) Prior to or at the hearing, upon a showing of good cause, the court may issue an order restraining the township fiscal officer from entering the township fiscal officer's office and from conducting the affairs of the office pending the hearing on the complaint. If such an order is issued, the court may continue the order until the conclusion of the hearing and any appeals under this section.

(4) The board of township trustees shall be responsible for the payment of reasonable attorney's fees for counsel for the township fiscal officer. If judgment is entered against the township fiscal officer, the court shall order the township fiscal officer to reimburse the board for attorney's fees and costs up to a reasonable amount, as determined by the court. Expenses incurred by the board in a removal action shall be paid out of the township general fund.

(C) The judgment of the court is final and conclusive unless reversed, vacated, or modified on appeal. An appeal may be taken by any party, and shall proceed as in the case of appeals in civil actions and in accordance with the Rules of Appellate Procedure. Upon the filing of a notice of appeal by any party to the proceedings, the court of appeals shall hear the case as an expedited appeal under Rule 11.2 of the Rules of Appellate Procedure. The township fiscal officer has the right of review or appeal to the supreme court.

(D) If a final judgment for removal from public office is entered against the township fiscal officer, the office shall be deemed vacated, and the vacancy shall be filled as provided in section 503.24 of the Revised Code. Except as otherwise provided by law, an individual removed from public office under this section is not entitled to hold any public office for four years following the date of the final judgment, and is not entitled to hold any public office until any repayment or restitution required by the court is satisfied.

(E) For the purposes of this section:

(1) A person acts purposely when it is the person's specific intention to cause a certain result, or, when the gist of the offense is a prohibition against conduct of a certain nature, regardless of what the person intends to accomplish thereby, it is the person's specific intention to engage in conduct of that nature.

(2) A person acts knowingly, regardless of the person's purpose, when the person is aware that the person's conduct will probably cause a certain result or will probably be of a certain nature. A person has knowledge of circumstances when the person is aware that such circumstances probably exist.

(3) A person acts recklessly when, with heedless indifference to the consequences, the person perversely disregards a known risk that the person's conduct is likely to cause a certain result or is likely to be of a certain nature. A person is reckless with respect to circumstances when, with heedless indifference to the consequences, the person perversely disregards a known risk that such circumstances are likely to exist.

(F) The proceedings provided for in this section may be used as an alternative to the removal proceedings prescribed under sections 3.07 to 3.10 of the Revised Code or other methods of removal authorized by law.

Sec. 733.78. (A) As used in this section, "fiscal officer" means a village fiscal officer, a village clerk-treasurer, a village clerk, a city auditor, a city treasurer or, in the case of a municipal corporation having a charter that designates an officer who, by virtue of the charter, has duties and functions similar to those of the city or village officers referred to in this section, the officer so designated by the charter.

(B)(1) If a fiscal officer purposely, knowingly, or recklessly fails to perform a fiscal duty expressly imposed by law with respect to the fiscal duties of the office of fiscal officer or purposely, knowingly, or recklessly commits any act expressly prohibited by law with respect to the fiscal duties of the office of fiscal officer, a member of the legislative authority of the municipal corporation may submit a sworn affidavit alleging the violation,

together with evidence supporting the allegations, to the auditor of state. The sworn affidavit and evidence shall be submitted in the format prescribed by rule of the auditor of state under section 117.45 of the Revised Code. A person who makes a false statement in a sworn affidavit, for purposes of this section, is guilty of falsification under section 2921.13 of the Revised Code.

(2) The auditor of state shall review the sworn affidavit and the evidence. Within ten business days after receiving the sworn affidavit and evidence, unless, for good cause, additional time is required, the auditor of state shall determine whether clear and convincing evidence supports the allegations. If the auditor of state finds that no allegation is supported by clear and convincing evidence, the auditor of state shall submit those findings in writing to the fiscal officer and the person who initiated the sworn affidavit. If the auditor of state finds by clear and convincing evidence that an allegation is supported by the evidence, the auditor of state shall submit those findings in writing to the attorney general, the fiscal officer, and the person who initiated the sworn affidavit. The findings shall include a copy of the sworn affidavit and the evidence submitted under division (B)(1) of this section.

(3)(a) The attorney general shall review the auditor of state's findings and the sworn affidavit and evidence. Within ten business days after receiving them, unless, for good cause, additional time is required, the attorney general shall determine whether clear and convincing evidence supports the allegations. If the attorney general finds that no allegation is supported by clear and convincing evidence, the attorney general, by certified mail, shall notify the auditor of state, the fiscal officer, and the person who initiated the sworn affidavit that no complaint for the removal of the fiscal officer from public office will be filed.

(b) If the attorney general finds by clear and convincing evidence that an allegation is supported by the evidence, the attorney general, by certified mail, shall notify the auditor of state, the fiscal officer, and the person who initiated the sworn affidavit of that fact, and shall commence an action for the removal of the fiscal officer from public office under division (C) of this section.

(c) Nothing in this section is intended to limit the authority of the attorney general to enter into mediation, settlement, or resolution of any alleged violation before or following the commencement of an action under this section.

(C)(1)(a) The attorney general has a cause of action for removal of a fiscal officer who purposely, knowingly, or recklessly fails to perform a fiscal duty expressly imposed by law with respect to the fiscal duties of the

office of fiscal officer or purposely, knowingly, or recklessly commits any act expressly prohibited by law with respect to the fiscal duties of the office of fiscal officer. Not later than forty-five days after sending a notice under division (B)(3)(b) of this section, the attorney general shall cause an action to be commenced against the fiscal officer by filing a complaint for the removal of the fiscal officer from public office. If any money is due, the attorney general shall join the sureties on the fiscal officer's bond as parties. The court of common pleas of the county in which the fiscal officer holds office has exclusive original jurisdiction of the action. The action shall proceed de novo as in the trial of a civil action. The court is not restricted to the evidence that was presented to the auditor of state and the attorney general before the action was filed. The action is governed by the Rules of Civil Procedure.

(b) If the court finds by clear and convincing evidence that the fiscal officer purposely, knowingly, or recklessly failed to perform a fiscal duty expressly imposed by law with respect to the fiscal duties of the office of fiscal officer or purposely, knowingly, or recklessly committed any act expressly prohibited by law with respect to the fiscal duties of that office, the court shall issue an order removing the fiscal officer from office and any order necessary for the preservation or restitution of public funds.

(2) Except as otherwise provided in this division, an action for removal from office under this section is stayed during the pendency of any criminal action concerning a violation of an existing or former municipal ordinance or law of this or any other state or the United States that is substantially equivalent to any criminal violation in Title 29 of the Revised Code related to conduct in office, if the person charged in the criminal action committed the violation while serving as a fiscal officer and the conduct constituting the violation was related to the duties of the office of fiscal officer or to the person's actions as the fiscal officer. The stay may be lifted upon motion of the prosecuting attorney in the related criminal action.

(3) Prior to or at the hearing, upon a showing of good cause, the court may issue an order restraining the fiscal officer from entering the fiscal officer's office and from conducting the affairs of the office pending the hearing on the complaint. If such an order is issued, the court may continue the order until the conclusion of the hearing and any appeals under this section.

(4) The legislative authority of the municipal corporation shall be responsible for the payment of reasonable attorney's fees for counsel for the fiscal officer. If judgment is entered against the fiscal officer, the court shall order the fiscal officer to reimburse the legislative authority for attorney's

fees and costs up to a reasonable amount, as determined by the court.

(D) The judgment of the court is final and conclusive unless reversed, vacated, or modified on appeal. An appeal may be taken by any party, and shall proceed as in the case of appeals in civil actions and in accordance with the Rules of Appellate Procedure. Upon the filing of a notice of appeal by any party to the proceedings, the court of appeals shall hear the case as an expedited appeal under Rule 11.2 of the Rules of Appellate Procedure. The fiscal officer has the right of review or appeal to the supreme court.

(E) If a final judgment for removal from public office is entered against the fiscal officer, the office shall be deemed vacated, and the vacancy shall be filled as provided in section 733.31 of the Revised Code. Except as otherwise provided by law, an individual removed from public office under this section is not entitled to hold any public office for four years following the date of the final judgment, and is not entitled to hold any public office until any repayment or restitution required by the court is satisfied.

(F) If a municipal corporation's charter establishes a procedure for the removal of officers from office that conflicts with the removal procedure established by this section, the procedure for the removal of officers in the charter prevails.

(G) For the purposes of this section:

(1) A person acts purposely when it is the person's specific intention to cause a certain result, or, when the gist of the offense is a prohibition against conduct of a certain nature, regardless of what the person intends to accomplish thereby, it is the person's specific intention to engage in conduct of that nature.

(2) A person acts knowingly, regardless of the person's purpose, when the person is aware that the person's conduct will probably cause a certain result or will probably be of a certain nature. A person has knowledge of circumstances when the person is aware that such circumstances probably exist.

(3) A person acts recklessly when, with heedless indifference to the consequences, the person perversely disregards a known risk that the person's conduct is likely to cause a certain result or is likely to be of a certain nature. A person is reckless with respect to circumstances when, with heedless indifference to the consequences, the person perversely disregards a known risk that such circumstances are likely to exist.

(H) The proceedings provided for in this section may be used as an alternative to the removal proceedings prescribed under sections 3.07 to 3.10 of the Revised Code or other methods of removal authorized by law.

Sec. 733.81. (A) As used in this section, "fiscal officer" means the city

auditor, city treasurer, village fiscal officer, village clerk-treasurer, village clerk, and, in the case of a municipal corporation having a charter that designates an officer who, by virtue of the charter, has duties and functions similar to those of the city or village officers referred to in this section, the officer so designated by the charter.

(B) To enhance the background and working knowledge of fiscal officers in government accounting, budgeting and financing, financial report preparation, and the rules adopted by the auditor of state, the auditor of state shall conduct education programs and continuing education courses for individuals elected or appointed for the first time to the office of fiscal officer, and shall conduct continuing education courses for individuals who continue to hold the office in a subsequent term. The Ohio municipal league also may conduct such initial education programs and continuing education courses if approved by the auditor of state. The auditor of state, in conjunction with the Ohio municipal league, shall determine the manner and content of the initial education programs and continuing education courses.

(C) A newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office. A fiscal officer who participates in a training program held under section 117.44 of the Revised Code may apply those hours taken before commencing office to the six hours of initial education programs required under this division.

(D)(1) In addition to the six hours of initial education required under division (B) of this section, a newly elected fiscal officer shall complete at least a total of eighteen continuing education hours during the fiscal officer's first term of office.

(2) A fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office.

(3) The auditor of state shall adopt rules specifying the initial education programs and continuing education courses that are required for a fiscal officer who has been appointed to fill a vacancy. The requirements shall be proportionally equivalent, based on the time remaining in the vacated office, to the requirements for a newly elected fiscal officer.

(4) At least two hours of ethics instruction shall be included in the continuing education hours required by divisions (D)(1) and (2) of this section.

(5) A fiscal officer who participates in a training program or seminar established under section 109.43 of the Revised Code may apply the three hours of training to the continuing education hours required by divisions

(D)(1) and (2) of this section.

(E)(1) A certified public accountant who serves as a fiscal officer may apply to the continuing education hours required by division (D) of this section any hours of continuing education completed under section 4701.11 of the Revised Code after being elected or appointed as a fiscal officer.

(2) A fiscal officer may apply to the continuing education hours required by division (D) of this section any hours of continuing education completed under section 135.22 of the Revised Code after being elected or appointed as a fiscal officer.

(3) A fiscal officer who teaches an approved continuing education course under division (D) of this section is entitled to credit for the course in the same manner as if the fiscal officer had attended the course.

(F) The auditor of state shall adopt rules for verifying the completion of initial education programs and continuing education courses required under this section for each category of fiscal officer. The auditor of state shall issue a certificate of completion to each fiscal officer who completes the initial education programs and continuing education courses. The auditor of state shall issue a "failure to complete" notice to any fiscal officer who is required to complete initial education programs and continuing education courses under this section, but who fails to do so. The notice is for informational purposes only and does not affect any individual's ability to hold the office to which the individual was elected or appointed.

(G) The legislative authority of a municipal corporation shall approve a reasonable amount requested by the fiscal officer to cover the costs the fiscal officer is required to incur to meet the requirements of this section, including registration fees, lodging and meal expenses, and travel expenses.

Sec. 2921.13. (A) No person shall knowingly make a false statement, or knowingly swear or affirm the truth of a false statement previously made, when any of the following applies:

(1) The statement is made in any official proceeding.

(2) The statement is made with purpose to incriminate another.

(3) The statement is made with purpose to mislead a public official in performing the public official's official function.

(4) The statement is made with purpose to secure the payment of unemployment compensation; Ohio works first; prevention, retention, and contingency benefits and services; disability financial assistance; retirement benefits or health care coverage from a state retirement system; economic development assistance, as defined in section 9.66 of the Revised Code; or other benefits administered by a governmental agency or paid out of a public treasury.

(5) The statement is made with purpose to secure the issuance by a governmental agency of a license, permit, authorization, certificate, registration, release, or provider agreement.

(6) The statement is sworn or affirmed before a notary public or another person empowered to administer oaths.

(7) The statement is in writing on or in connection with a report or return that is required or authorized by law.

(8) The statement is in writing and is made with purpose to induce another to extend credit to or employ the offender, to confer any degree, diploma, certificate of attainment, award of excellence, or honor on the offender, or to extend to or bestow upon the offender any other valuable benefit or distinction, when the person to whom the statement is directed relies upon it to that person's detriment.

(9) The statement is made with purpose to commit or facilitate the commission of a theft offense.

(10) The statement is knowingly made to a probate court in connection with any action, proceeding, or other matter within its jurisdiction, either orally or in a written document, including, but not limited to, an application, petition, complaint, or other pleading, or an inventory, account, or report.

(11) The statement is made on an account, form, record, stamp, label, or other writing that is required by law.

(12) The statement is made in connection with the purchase of a firearm, as defined in section 2923.11 of the Revised Code, and in conjunction with the furnishing to the seller of the firearm of a fictitious or altered driver's or commercial driver's license or permit, a fictitious or altered identification card, or any other document that contains false information about the purchaser's identity.

(13) The statement is made in a document or instrument of writing that purports to be a judgment, lien, or claim of indebtedness and is filed or recorded with the secretary of state, a county recorder, or the clerk of a court of record.

(14) The statement is made in an application filed with a county sheriff pursuant to section 2923.125 of the Revised Code in order to obtain or renew a concealed handgun license or is made in an affidavit submitted to a county sheriff to obtain a concealed handgun license on a temporary emergency basis under section 2923.1213 of the Revised Code.

(15) The statement is required under section 5743.71 of the Revised Code in connection with the person's purchase of cigarettes or tobacco products in a delivery sale.

(B) No person, in connection with the purchase of a firearm, as defined

in section 2923.11 of the Revised Code, shall knowingly furnish to the seller of the firearm a fictitious or altered driver's or commercial driver's license or permit, a fictitious or altered identification card, or any other document that contains false information about the purchaser's identity.

(C) No person, in an attempt to obtain a concealed handgun license under section 2923.125 of the Revised Code, shall knowingly present to a sheriff a fictitious or altered document that purports to be certification of the person's competence in handling a handgun as described in division (B)(3) of that section.

(D) It is no defense to a charge under division (A)(6) of this section that the oath or affirmation was administered or taken in an irregular manner.

(E) If contradictory statements relating to the same fact are made by the offender within the period of the statute of limitations for falsification, it is not necessary for the prosecution to prove which statement was false but only that one or the other was false.

(F)(1) Whoever violates division (A)(1), (2), (3), (4), (5), (6), (7), (8), (10), (11), (13), or (15) of this section is guilty of falsification. Except as otherwise provided in this division, falsification is a misdemeanor of the first degree.

(2) Whoever violates division (A)(9) of this section is guilty of falsification in a theft offense. Except as otherwise provided in this division, falsification in a theft offense is a misdemeanor of the first degree. If the value of the property or services stolen is one thousand dollars or more and is less than seven thousand five hundred dollars, falsification in a theft offense is a felony of the fifth degree. If the value of the property or services stolen is seven thousand five hundred dollars or more and is less than one hundred fifty thousand dollars, falsification in a theft offense is a felony of the fourth degree. If the value of the property or services stolen is one hundred fifty thousand dollars or more, falsification in a theft offense is a felony of the third degree.

(3) Whoever violates division (A)(12) or (B) of this section is guilty of falsification to purchase a firearm, a felony of the fifth degree.

(4) Whoever violates division (A)(14) or (C) of this section is guilty of falsification to obtain a concealed handgun license, a felony of the fourth degree.

(5) Whoever violates division (A) of this section in removal proceedings under section 319.26, 321.37, 507.13, or 733.78 of the Revised Code is guilty of falsification regarding a removal proceeding, a felony of the third degree.

(G) A person who violates this section is liable in a civil action to any

person harmed by the violation for injury, death, or loss to person or property incurred as a result of the commission of the offense and for reasonable attorney's fees, court costs, and other expenses incurred as a result of prosecuting the civil action commenced under this division. A civil action under this division is not the exclusive remedy of a person who incurs injury, death, or loss to person or property as a result of a violation of this section.

Sec. 2921.44. (A) No law enforcement officer shall negligently do any of the following:

(1) Fail to serve a lawful warrant without delay;

(2) Fail to prevent or halt the commission of an offense or to apprehend an offender, when it is in the law enforcement officer's power to do so alone or with available assistance.

(B) No law enforcement, ministerial, or judicial officer shall negligently fail to perform a lawful duty in a criminal case or proceeding.

(C) No officer, having charge of a detention facility, shall negligently do any of the following:

(1) Allow the detention facility to become littered or unsanitary;

(2) Fail to provide persons confined in the detention facility with adequate food, clothing, bedding, shelter, and medical attention;

(3) Fail to control an unruly prisoner, or to prevent intimidation of or physical harm to a prisoner by another;

(4) Allow a prisoner to escape;

(5) Fail to observe any lawful and reasonable regulation for the management of the detention facility.

(D) No public official of the state shall recklessly create a deficiency, incur a liability, or expend a greater sum than is appropriated by the general assembly for the use in any one year of the department, agency, or institution of the state with which the public official is connected.

(E) No public servant shall recklessly fail to perform a duty expressly imposed by law with respect to the public servant's office, or recklessly do any act expressly forbidden by law with respect to the public servant's office.

(F) Whoever violates this section is guilty of dereliction of duty, a misdemeanor of the second degree.

(G) Except as otherwise provided by law, a public servant who is a county treasurer; county auditor; township fiscal officer; city auditor; city treasurer; village fiscal officer; village clerk-treasurer; village clerk; in the case of a municipal corporation having a charter that designates an officer who, by virtue of the charter, has duties and functions similar to those of the

city or village officers referred to in this section, the officer so designated by the charter; school district treasurer; fiscal officer of a community school established under Chapter 3314. of the Revised Code; treasurer of a science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code; or fiscal officer of a college-preparatory boarding school established under Chapter 3328. of the Revised Code and is convicted of or pleads guilty to dereliction of duty is disqualified from holding any public office, employment, or position of trust in this state for four years following the date of conviction or of entry of the plea, and is not entitled to hold any public office until any repayment or restitution required by the court is satisfied.

(H) As used in this section, "public servant" includes ~~an~~ the following:

(1) An officer or employee of a contractor as defined in section 9.08 of the Revised Code;

(2) A fiscal officer employed by the operator of a community school established under Chapter 3314. of the Revised Code or by the operator of a college-preparatory boarding school established under Chapter 3328. of the Revised Code.

Sec. 3313.30. (A) If the auditor of state or a public accountant, under section 117.41 of the Revised Code, declares a school district to be unauditabile, the auditor of state shall provide written notification of that declaration to the district and the department of education. The auditor of state also shall post the notification on the auditor of state's web site.

(B) If the district's current treasurer held that position during the period for which the district is unauditabile, upon receipt of the notification under division (A) of this section, the district board of education shall suspend the treasurer until the auditor of state or a public accountant has completed an audit of the district. Suspension of the treasurer may be with or without pay, as determined by the district board based on the circumstances that prompted the auditor of state's declaration. The district board shall appoint a person to assume the duties of the treasurer during the period of the suspension. If the appointee is not licensed as a treasurer under section 3301.074 of the Revised Code, the appointee shall be approved by the superintendent of public instruction before assuming the duties of the treasurer. The state board of education may take action under section 3319.31 of the Revised Code to suspend, revoke, or limit the license of a treasurer who has been suspended under this division.

(C) Not later than forty-five days after receiving the notification under division (A) of this section, the district board shall provide a written response to the auditor of state. The response shall include the following:

(1) An overview of the process the district board will use to review and understand the circumstances that led to the district becoming unauditale;

(2) A plan for providing the auditor of state with the documentation necessary to complete an audit of the district and for ensuring that all financial documents are available in the future;

(3) The actions the district board will take to ensure that the plan described in division (C)(2) of this section is implemented.

(D) If the school district fails to make reasonable efforts and continuing progress to bring its accounts, records, files, or reports into an auditable condition within ninety days after being declared unauditale, the auditor of state, in addition to requesting legal action under sections 117.41 and 117.42 of the Revised Code, shall notify the district and the department of the district's failure. If the auditor of state or a public accountant subsequently is able to complete a financial audit of the district, the auditor of state shall notify the district and the department that the audit has been completed.

(E) Notwithstanding any provision to the contrary in Chapter 3317. of the Revised Code or in any other provision of law, upon notification by the auditor of state under division (D) of this section that the district has failed to make reasonable efforts and continuing progress to bring its accounts, records, files, or reports into an auditable condition, the department shall immediately cease all payments to the district under Chapter 3317. of the Revised Code and any other provision of law. Upon subsequent notification from the auditor of state under that division that the auditor of state or a public accountant was able to complete a financial audit of the district, the department shall release all funds withheld from the district under this section.

Sec. 3314.023. In order to provide monitoring and technical assistance, a representative of the sponsor of a community school shall meet with the governing authority or ~~treasurer~~ fiscal officer of the school and shall review the financial and enrollment records of the school at least once every month. Not later than ten days after each review, the sponsor shall provide the governing authority and fiscal officer with a written report regarding the review.

Sec. 3314.50. No community school shall, on or after the effective date of this section, open for operation in any school year unless the governing authority of the school has posted a surety bond in the amount of fifty thousand dollars with the auditor of state. In lieu of a surety bond, a community school governing authority may deposit with the auditor of state cash in the amount of fifty thousand dollars as a guarantee of payment. The bond or cash guarantee shall be used, in the event the school closes, to pay

the auditor of state any moneys owed by the school for the costs of audits conducted by the auditor of state or a public accountant under Chapter 117. of the Revised Code.

Immediately upon the filing of a surety bond or the deposit of cash, the auditor of state shall deliver the bond or cash to the treasurer of state, who shall hold it in trust for the purposes prescribed in this section. The treasurer of state shall be responsible for the safekeeping of all surety bonds filed or cash deposited under this section. The auditor of state shall notify the department of education when the school's governing authority has filed the bond or deposited the cash guarantee.

When the auditor of state finds that a community school has closed and cannot pay for the costs of audits, the auditor of state shall declare the surety bond or cash deposit forfeited. The auditor of state shall certify the amount of forfeiture to the treasurer of state, who shall pay money from the named surety or from the school's cash deposit as needed to reimburse the auditor of state or public accountant for costs incurred in conducting audits of the school.

Sec. ~~267.50.70~~ 3314.51. ~~UNAUDITABLE COMMUNITY SCHOOL~~  
(A)

~~(A)~~ If the Auditor auditor of State state or a public accountant, pursuant to under section 117.41 of the Revised Code, declares a community school established under Chapter 3314. of the Revised Code to be unauditabile, the Auditor auditor of State state shall provide written notification of that declaration to the school, the school's sponsor, and the Department department of Education education. The Auditor auditor of State state also shall post the notification on the Auditor auditor of State's state's web site.

(B) If the community school's current fiscal officer held that position during the period for which the school is unauditabile, upon receipt of the notification under division (A) of this section, the governing authority of the school shall suspend the fiscal officer until the auditor of state or a public accountant has completed an audit of the school, except that if the school has an operator and the operator employs the fiscal officer, the operator shall suspend the fiscal officer for that period. Suspension of the fiscal officer may be with or without pay, as determined by the entity imposing the suspension based on the circumstances that prompted the auditor of state's declaration. The entity imposing the suspension shall appoint a person to assume the duties of the fiscal officer during the period of the suspension. If the appointee is not licensed as a treasurer under section 3301.074 of the Revised Code, the appointee shall be approved by the superintendent of public instruction before assuming the duties of the fiscal officer. The state

board of education may take action under section 3319.31 of the Revised Code to suspend, revoke, or limit the license of a fiscal officer who has been suspended under this division.

~~(C)~~ Notwithstanding any provision to the contrary in ~~Chapter 3314. of the Revised Code~~ this chapter or in any other provision of law, a the sponsor of a the community school ~~that is notified by the Auditor of State under division (A) of this section that a community school it sponsors is unauditale~~ shall not enter into contracts with any additional community schools under section 3314.03 of the Revised Code ~~until~~ between ninety days after the date of the declaration under division (A) of this section and the date the Auditor auditor of State state or a public accountant has completed a financial audit of that the school.

~~(C)(D)~~ Not later than forty-five days after receiving the notification ~~by the Auditor of State~~ under division (A) of this section ~~that a community school is unauditale~~, the sponsor of the community school shall provide a written response to the ~~Auditor~~ auditor of ~~State~~ state. The sponsor shall provide a copy of the response to the community school. The response shall include the following:

(1) An overview of the process the sponsor will use to review and understand the circumstances that led to the community school becoming unauditale;

(2) A plan for providing the ~~Auditor~~ auditor of ~~State~~ state with the documentation necessary to complete an audit of the community school and for ensuring that all financial documents are available in the future;

(3) The actions the sponsor will take to ensure that the plan described in division ~~(C)(D)~~(2) of this section is implemented.

~~(D)(E)~~ If a the community school fails to make reasonable efforts and continuing progress to bring its accounts, records, files, or reports into an auditable condition within ninety days after being declared unauditale, the ~~Auditor~~ auditor of ~~State~~ state, in addition to requesting legal action under sections 117.41 and 117.42 of the Revised Code, shall notify the ~~Department~~ school's sponsor and the department of the school's failure. If the ~~Auditor~~ auditor of ~~State~~ state or a public accountant subsequently is able to complete a financial audit of the school, the ~~Auditor~~ auditor of ~~State~~ state shall notify the ~~Department~~ school's sponsor and the department that the audit has been completed.

~~(E)(F)~~ Notwithstanding any provision to the contrary in ~~Chapter 3314. of the Revised Code~~ this chapter or in any other provision of law, upon notification by the ~~Auditor~~ auditor of ~~State~~ state under division ~~(D)(E)~~ of this section that a the community school has failed to make reasonable

efforts and continuing progress to bring its accounts, records, files, or reports into an auditable condition ~~following a declaration that the school is unaudit~~~~able~~, the ~~Department~~ department shall immediately cease all payments to the school under ~~Chapter 3314. of the Revised Code~~ this chapter and any other provision of law. Upon subsequent notification from the ~~Auditor~~ auditor of ~~State~~ state under that division that the ~~Auditor~~ auditor of ~~State~~ state or a public accountant was able to complete a financial audit of the community school, the ~~Department~~ department shall release all funds withheld from the school under this section.

Sec. 3326.211. (A) If the auditor of state or a public accountant, pursuant to section 117.41 of the Revised Code, declares a science, technology, engineering, and mathematics school to be unaudit~~able~~, the auditor of state shall provide written notification of that declaration to the school and the department of education. The auditor of state also shall post the notification on the auditor of state's web site.

(B) If the STEM school's current treasurer held that position during the period for which the school is unaudit~~able~~, upon receipt of the notification under division (A) of this section, the governing body of the school shall suspend the treasurer until the auditor of state or a public accountant has completed an audit of the school. Suspension of the treasurer may be with or without pay, as determined by the governing body based on the circumstances that prompted the auditor of state's declaration. The governing body shall appoint a person to assume the duties of the treasurer during the period of the suspension. If the appointee is not licensed as a treasurer under section 3301.074 of the Revised Code, the appointee shall be approved by the superintendent of public instruction before assuming the duties of the treasurer. The state board of education may take action under section 3319.31 of the Revised Code to suspend, revoke, or limit the license of a treasurer who has been suspended under this division.

(C) Not later than forty-five days after receiving the notification under division (A) of this section, the governing body of the STEM school shall provide a written response to the auditor of state. The response shall include the following:

(1) An overview of the process the governing body will use to review and understand the circumstances that led to the school becoming unaudit~~able~~;

(2) A plan for providing the auditor of state with the documentation necessary to complete an audit of the school and for ensuring that all financial documents are available in the future;

(3) The actions the governing body will take to ensure that the plan

described in division (C)(2) of this section is implemented.

(D) If the STEM school fails to make reasonable efforts and continuing progress to bring its accounts, records, files, or reports into an auditable condition within ninety days after being declared unauditabile, the auditor of state, in addition to requesting legal action under sections 117.41 and 117.42 of the Revised Code, shall notify the school and the department of the school's failure. If the auditor of state or a public accountant subsequently is able to complete a financial audit of the school, the auditor of state shall notify the school and the department that the audit has been completed.

(E) Notwithstanding any provision to the contrary in this chapter or in any other provision of law, upon notification by the auditor of state under division (D) of this section that the STEM school has failed to make reasonable efforts and continuing progress to bring its accounts, records, files, or reports into an auditable condition, the department shall immediately cease all payments to the school under this chapter and any other provision of law. Upon subsequent notification from the auditor of state under that division that the auditor of state or a public accountant was able to complete a financial audit of the school, the department shall release all funds withheld from the school under this section.

Sec. 3328.16. (A) Each college-preparatory boarding school established under this chapter shall have a designated fiscal officer. The auditor of state may require by rule that the fiscal officer of any college-preparatory boarding school, before entering upon duties as fiscal officer, execute a bond in an amount and with surety to be approved by the school's board of trustees, payable to the state, conditioned for the faithful performance of all the official duties required of the fiscal officer. Any such bond shall be deposited with the school's board of trustees, and a copy of the bond shall be certified by the board and filed with the county auditor.

(B) Before assuming the duties of fiscal officer, the fiscal officer designated under this section shall be licensed as a treasurer under section 3301.074 of the Revised Code. No college-preparatory boarding school shall allow a person to serve as fiscal officer who is not licensed as required by this division.

Sec. 3328.37. (A) If the auditor of state or a public accountant, under section 117.41 of the Revised Code, declares a college-preparatory boarding school established under this chapter to be unauditabile, the auditor of state shall provide written notification of that declaration to the school and the department of education. The auditor of state also shall post the notification on the auditor of state's web site.

(B) If the college-preparatory boarding school's current fiscal officer

held that position during the period for which the school is unauditale, upon receipt of the notification under division (A) of this section, the board of trustees of the school shall suspend the fiscal officer until the auditor of state or a public accountant has completed an audit of the school, except that if the fiscal officer is employed by the school's operator, the operator shall suspend the fiscal officer for that period. Suspension of the fiscal officer may be with or without pay, as determined by the entity imposing the suspension based on the circumstances that prompted the auditor of state's declaration. The entity imposing the suspension shall appoint a person to assume the duties of the fiscal officer during the period of the suspension. If the appointee is not licensed as a treasurer under section 3301.074 of the Revised Code, the appointee shall be approved by the superintendent of public instruction before assuming the duties of the fiscal officer. The state board of education may take action under section 3319.31 of the Revised Code to suspend, revoke, or limit the license of a fiscal officer who has been suspended under this division.

(C) Not later than forty-five days after receiving the notification under division (A) of this section, the board of trustees of the college-preparatory boarding school shall provide a written response to the auditor of state. The response shall include the following:

(1) An overview of the process the board will use to review and understand the circumstances that led to the school becoming unauditale;

(2) A plan for providing the auditor of state with the documentation necessary to complete an audit of the school and for ensuring that all financial documents are available in the future;

(3) The actions the board will take to ensure that the plan described in division (C)(2) of this section is implemented.

(D) If the college-preparatory boarding school fails to make reasonable efforts and continuing progress to bring its accounts, records, files, or reports into an auditale condition within ninety days after being declared unauditale, the auditor of state, in addition to requesting legal action under sections 117.41 and 117.42 of the Revised Code, shall notify the school and the department of the school's failure. If the auditor of state or a public accountant subsequently is able to complete a financial audit of the school, the auditor of state shall notify the school and the department that the audit has been completed.

(E) Notwithstanding any provision to the contrary in this chapter or in any other provision of law, upon notification by the auditor of state under division (D) of this section that the college-preparatory boarding school has failed to make reasonable efforts and continuing progress to bring its

accounts, records, files, or reports into an auditable condition, the department shall immediately cease all payments to the school under this chapter and any other provision of law. Upon subsequent notification from the auditor of state under that division that the auditor of state or a public accountant was able to complete a financial audit of the school, the department shall release all funds withheld from the school under this section.

Sec. 5101.09. (A) When the director of job and family services is authorized by the Revised Code to adopt a rule, the director shall adopt the rule in accordance with the following:

(1) Chapter 119. of the Revised Code if any of the following apply:

(a) The rule concerns the administration or enforcement of Chapter 4141. of the Revised Code;

(b) The rule concerns a program administered by the department of job and family services, unless the statute authorizing the rule requires that it be adopted in accordance with section 111.15 of the Revised Code;

(c) The statute authorizing the rule requires that the rule be adopted in accordance with Chapter 119. of the Revised Code.

(2) Section 111.15 of the Revised Code, excluding ~~divisions~~ division (D) ~~and (E)~~ of that section, if either of the following apply:

(a) The rule concerns the day-to-day staff procedures and operations of the department or financial and operational matters between the department and another government entity or a private entity receiving a grant from the department, unless the statute authorizing the rule requires that it be adopted in accordance with Chapter 119. of the Revised Code;

(b) The statute authorizing the rule requires that the rule be adopted in accordance with section 111.15 of the Revised Code and, by the terms of division (D) of that section, division (D) of that section does not apply to the rule.

(3) Section 111.15 of the Revised Code, including ~~divisions~~ division (D) ~~and (E)~~ of that section, if the statute authorizing the rule requires that the rule be adopted in accordance with that section and the rule is not exempt from the application of division (D) of that section.

(B) Except as otherwise required by the Revised Code, the adoption of a rule in accordance with Chapter 119. of the Revised Code does not make the department of job and family services, a county family services agency, or a workforce development agency subject to the notice, hearing, or other requirements of sections 119.06 to 119.13 of the Revised Code. As used in this division, "workforce development agency" has the same meaning as in section 6301.01 of the Revised Code.

Sec. 5713.012. (A) For purposes of this section:

(1) "Mass appraisal project" means any sexennial reappraisal, triennial update, or other revaluation of all real property or the valuation of newly constructed real property in accordance with section 5713.01 of the Revised Code.

(2) "Qualified project manager" means a person who plans, manages, coordinates, and controls the execution of a mass appraisal project under the direction of the county auditor and who has all of the following qualifications:

(a) Has passed a comprehensive final examination that corresponds to a course, approved by the superintendent of real estate and professional licensing, that consists of at least thirty hours of instruction, quizzes, and learning aids. The superintendent shall not approve a course under this division that does not address the following topics in both the instruction and the examination:

(i) Concepts and principles of mass appraisal as they relate to the assessment of real property for the purposes of ad valorem taxation;

(ii) Methods of data collection and data management relative to parcels of real property, including modern alternative data collection methods and currently utilized computer-assisted mass appraisal systems;

(iii) Assessment sales-ratio study including various measures of central tendency, the various measures of dispersion of data about the mean, median, and dollar-weighted mean, and the advantages and disadvantages of various analysis techniques;

(iv) Traditional approaches of property valuation, including the cost approach, the sales comparison approach, and the income approach, as they are implemented in a mass appraisal project;

(v) Methods and systems for model building and model calibration as related to mass appraisal of real property;

(vi) Methods of production management and project analysis such as Gantt charts, program evaluation and review technique (PERT) charts, frequency distribution charts, line graphs, bar charts, and scatter diagrams, as they are utilized in the mass appraisal area.

(b) Has completed at least seven hours of continuing education courses in real property or mass appraisal during the two-year period immediately succeeding the year in which the person passed the examination required in division (A)(2)(a) of this section, and during each two-year period thereafter.

(B)(1) The county auditor, in acting as the assessor of all real property in the auditor's county for taxation purposes in accordance with section

5713.01 of the Revised Code, shall involve at least one qualified project manager in each mass appraisal project that originates more than two years after the effective date of the enactment of this section by H.B. 487 of the 129th general assembly, September 10, 2012.

(2) The tax commissioner, beginning two years after the effective date of the enactment of this section by H.B. 487 of the 129th general assembly, September 10, 2012, shall not approve any contract entered into by the auditor under division (E) of section 5713.01 of the Revised Code with a person to do all or any part of the work necessary to the performance of the auditor's duties as assessor unless that person designates an officer or employee of that person, with the appropriate credentials, to act as a qualified project manager.

(3) The tax commissioner, beginning two years after the effective date of the enactment of this section by H.B. 487 of the 129th general assembly, September 10, 2012, shall not include any person that has not designated an officer or employee, with the appropriate credentials, to act as a qualified project manager on a list generated by the commissioner for either of the following purposes:

(a) To assist county auditors in selecting a person to do all or any part of the work necessary to the performance of the auditor's duties as assessor of all real property under section 5713.01 of the Revised Code;

(b) To assist the commissioner in the consideration of whether to approve or disapprove the auditor's application requesting authority to employ an appraisal firm or individual appraiser.

(C) The superintendent of real estate and professional licensing shall adopt reasonable rules in accordance with Chapter 119. of the Revised Code necessary for the implementation of this section, including rules establishing both of the following:

(1) The form and manner by which persons may apply to the superintendent to offer a thirty-hour course or continuing education course as described in division (A)(2) of this section;

(2) Standards to be used by the superintendent in approving a thirty-hour course or continuing education course described in division (A)(2) of this section.

SECTION 2. That existing sections 3.16, 101.35, 103.0511, 106.02, 106.022, 106.023, 106.031, 106.05, 119.03, 121.83, 135.02, 305.03, 319.04, 319.26, 321.37, 321.46, 507.02, 2921.13, 2921.44, 3314.023, 5101.09, and 5713.012 and sections 319.25 and 321.38 of the Revised Code are hereby repealed.

That existing Section 267.50.70 of Am. Sub. H.B. 153 of the 129th General Assembly is hereby repealed.

SECTION 3. Section 2921.13 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. H.B. 495 and Sub. S.B. 343 of the 129th General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.

---

*Speaker* \_\_\_\_\_ *of the House of Representatives.*

---

*President* \_\_\_\_\_ *of the Senate.*

Passed \_\_\_\_\_, 20\_\_\_\_

Approved \_\_\_\_\_, 20\_\_\_\_

---

*Governor.*

Sub. H. B. No. 10

130th G.A.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

---

*Director, Legislative Service Commission.*

Filed in the office of the Secretary of State at Columbus, Ohio, on the \_\_\_ day of \_\_\_\_\_, A. D. 20\_\_\_\_.

---

*Secretary of State.*

File No. \_\_\_\_\_ Effective Date \_\_\_\_\_