

As Passed by the Senate

**130th General Assembly
Regular Session
2013-2014**

Sub. S. B. No. 6

Senator Schaffer

**Cosponsors: Senators Jordan, LaRose, Smith, Brown, Uecker, Lehner,
Widener, Tavares, Skindell, Beagle, Coley, Eklund, Hughes, Jones, Obhof,
Oelslager, Peterson, Sawyer, Turner**

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A B I L L

To amend sections 305.03, 319.04, 319.26, 321.37, 1
321.46, 507.02, 2921.13, 2921.44, and 3314.023; to 2
enact sections 117.45, 507.12, 507.13, 733.78, 3
733.81, 3313.30, 3314.50, 3326.211, 3328.16, and 4
3328.37; and to repeal sections 319.25 and 321.38 5
of the Revised Code; to amend Section 267.50.70 of 6
Am. Sub. H.B. 153 of the 129th General Assembly; 7
and to amend Section 267.50.70 of Am. Sub. H.B. 8
153 of the 129th General Assembly for the purpose 9
of codifying it as section 3314.51 of the Revised 10
Code to establish initial education programs and 11
continuing education requirements for the fiscal 12
officers of townships and municipal corporations, 13
to establish procedures for removing those 14
officers, county treasurers, and county auditors 15
from office, and to create fiscal accountability 16
requirements for counties, townships, municipal 17
corporations, and public schools. 18

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 305.03, 319.04, 319.26, 321.37, 19
321.46, 507.02, 2921.13, 2921.44, and 3314.023 be amended; 20
sections 117.45, 507.12, 507.13, 733.78, 733.81, 3313.30, 3314.50, 21
3326.211, 3328.16, and 3328.37 of the Revised Code be enacted; and 22
Section 267.50.70 of Am. Sub. H.B. 153 of the 129th General 23
Assembly be amended and codified as section 3314.51 of the Revised 24
Code to read as follows: 25

Sec. 117.45. The auditor of state shall establish by rule the 26
format for submitting a sworn affidavit and supporting evidence 27
under sections 319.26, 321.37, 507.13, and 733.78 of the Revised 28
Code. 29

Sec. 305.03. (A)(1) Whenever any county officer, except the 30
county auditor or county treasurer, fails to perform the duties of 31
office for ninety consecutive days, except in case of sickness or 32
injury as provided in divisions (B) and (C) of this section, the 33
office shall be deemed vacant. 34

(2) Whenever any county auditor or county treasurer fails to 35
perform the duties of office for thirty consecutive days, except 36
in case of sickness or injury as provided in divisions (B) and (C) 37
of this section, the office shall be deemed vacant. 38

(B) Whenever any county officer is absent because of sickness 39
or injury, the officer shall cause to be filed with the board of 40
county commissioners a physician's certificate of the officer's 41
sickness or injury. If ~~such~~ the certificate is not filed with the 42
board within ten days after the expiration of thirty consecutive 43
days, in the case of a county auditor or county treasurer, or 44
within ten days after the expiration of ninety consecutive days of 45
absence, in the case of all other county officers, the office 46
shall be deemed vacant. 47

(C) Whenever a county officer files a physician's certificate 48

under division (B) of this section, but continues to be absent for 49
an additional thirty days commencing immediately after the last 50
day on which this certificate may be filed under division (B) of 51
this section, the office shall be deemed vacant. 52

(D) If at any time two county commissioners in a county are 53
absent and have filed a physician's certificate under division (B) 54
of this section, the county coroner, in addition to performing the 55
duties of coroner, shall serve as county commissioner until at 56
least one of the absent commissioners returns to office or until 57
the office of at least one of the absent commissioners is deemed 58
vacant under this section and the vacancy is filled. If the 59
coroner so requests, the coroner shall be paid a per diem rate for 60
the coroner's service as a commissioner. That per diem rate shall 61
be the annual salary specified by law for a county commissioner of 62
that county whose term of office began in the same year as the 63
coroner's term of office began, divided by the number of days in 64
the year. 65

While the coroner is serving as a county commissioner, the 66
coroner shall be considered an acting county commissioner and 67
shall perform the duties of the office of county commissioner 68
until at least one of the absent commissioners returns to office 69
or until the office of at least one of the absent commissioners is 70
deemed vacant. Before assuming the office of acting county 71
commissioner, the coroner shall take an oath of office as provided 72
in sections 3.22 and 3.23 of the Revised Code. The coroner's 73
service as an acting county commissioner does not constitute the 74
holding of an incompatible public office or employment in 75
violation of any statutory or common law prohibition against the 76
simultaneous holding of more than one public ~~office~~ office or 77
employment. 78

The coroner shall give a new bond in the same amount and 79
signed and approved as provided in section 305.04 of the Revised 80

Code. The bond shall be conditioned for the faithful discharge of 81
the coroner's duties as acting county commissioner and for the 82
payment of any loss or damage that the county may sustain by 83
reason of the coroner's failure in those duties. The bond, along 84
with the oath of office and approval of the probate judge indorsed 85
on it, shall be deposited and paid for as provided for the bonds 86
in section 305.04 of the Revised Code. 87

(E) Any vacancy declared under this section shall be filled 88
in the manner provided by section 305.02 of the Revised Code. 89

(F) This section shall not apply to a county officer while in 90
the active military service of the United States. 91

Sec. 319.04. (A) Each county auditor who is elected to a full 92
term of office shall attend and successfully complete at least 93
sixteen hours of continuing education courses during the first 94
year of the auditor's term of office, and complete at least 95
another eight hours of such courses by the end of that term. Each 96
such county auditor shall include at least two hours of ethics and 97
substance-abuse training in the total twenty-four hours of 98
required courses. To be counted toward the twenty-four hours 99
required by this section, a course must be approved by the county 100
auditors association of Ohio. Any county auditor who teaches an 101
approved course shall be entitled to credit for the course in the 102
same manner as if the county auditor had attended the course. 103

That association shall record and, upon request, verify the 104
completion of required course work for each county auditor, and 105
issue a statement to each county auditor of the number of hours of 106
continuing education the county auditor has successfully 107
completed. Each year the association shall send a list of the 108
continuing education courses, and the number of hours each county 109
auditor has successfully completed, to the auditor of state and 110
the tax commissioner, and shall provide a copy of this list to any 111

other individual who requests it. 112

The ~~association~~ auditor of state shall issue a certificate of 113
completion to each county auditor who completes the continuing 114
education courses required by this section. The auditor of state 115
shall issue a "notice of failure" to any county auditor required 116
to complete continuing education courses under this section who 117
fails to successfully complete at least sixteen hours of 118
continuing education courses during the first year of the county 119
auditor's term of office or to complete a total of at least 120
twenty-four hours of such courses by the end of that term. This 121
notice is for informational purposes only and does not affect any 122
individual's ability to hold the office of county auditor. 123

(B) Each board of county commissioners shall approve, from 124
money appropriated to the county auditor, a reasonable amount 125
requested by the county auditor of its county to cover the costs 126
the county auditor must incur to meet the requirements of division 127
(A) of this section, including registration fees, lodging and meal 128
expenses, and travel expenses. 129

Sec. 319.26. ~~When the board of county commissioners suspends~~ 130
~~(A)(1) If~~ a county auditor ~~from the performance of his duties, as~~ 131
~~provided in section 319.25 of the Revised Code, it shall~~ 132
~~immediately cause a prosecution to be instituted against him. If~~ 133
~~the grand jury within four months of the date of the suspension~~ 134
~~fails to find and present an indictment against such auditor, or~~ 135
~~if an indictment is found and upon trial he is acquitted, such~~ 136
~~auditor shall be restored to the possession of his office and of~~ 137
~~the rights, duties, and obligations of such office. The person~~ 138
~~appointed as provided in section 319.25 of the Revised Code to~~ 139
~~perform the duties of the auditor shall vacate and cease to have~~ 140
~~any rights in such office~~ purposely, knowingly, or recklessly 141
fails to perform a duty expressly imposed by law with respect to 142

the office of county auditor or purposely, knowingly, or 143
recklessly commits any act expressly prohibited by law with 144
respect to the office of county auditor, the county treasurer or a 145
county commissioner may submit a sworn affidavit alleging the 146
violation, together with evidence supporting the allegations, to 147
the auditor of state. The sworn affidavit and evidence shall be 148
submitted in the format prescribed by rule of the auditor of state 149
under section 117.45 of the Revised Code. A person who makes a 150
false statement in a sworn affidavit, for purposes of this 151
section, is guilty of falsification under section 2921.13 of the 152
Revised Code. 153

(2) The auditor of state shall review the sworn affidavit and 154
the evidence. Within ten business days after receiving the sworn 155
affidavit, unless, for good cause, additional time is required, 156
the auditor of state shall determine whether clear and convincing 157
evidence supports the allegations. If the auditor of state finds 158
that no allegation is supported by clear and convincing evidence, 159
the auditor of state shall submit those findings in writing to the 160
county auditor and the person initiating the sworn affidavit. If 161
the auditor of state finds by clear and convincing evidence that 162
an allegation is supported by the evidence, the auditor of state 163
shall submit those findings in writing to the attorney general, 164
the county auditor, and the person who initiated the sworn 165
affidavit. The findings shall include a copy of the sworn 166
affidavit and the evidence submitted under division (A)(1) of this 167
section. 168

(3)(a) The attorney general shall review the auditor of 169
state's findings and the sworn affidavit and evidence. Within ten 170
business days after receiving the sworn affidavit and evidence, 171
unless, for good cause, additional time is required, the attorney 172
general shall determine whether clear and convincing evidence 173
supports the allegations. If the attorney general finds that no 174

allegation is supported by clear and convincing evidence, the 175
attorney general, by certified mail, shall notify the auditor of 176
state, the county auditor, and the person who initiated the sworn 177
affidavit, that no complaint for the removal of the county auditor 178
from public office will be filed. 179

(b) If the attorney general finds by clear and convincing 180
evidence that an allegation is supported by the evidence, the 181
attorney general, by certified mail, shall notify the auditor of 182
state, the county auditor, and the person who initiated the sworn 183
affidavit of that fact, and shall commence an action for the 184
removal of the county auditor from public office under division 185
(B) of this section. 186

(c) Nothing in this section is intended to limit the 187
authority of the attorney general to enter into mediation, 188
settlement, or resolution of any alleged violation before or 189
following the commencement of an action under this section. 190

(B)(1) The attorney general has a cause of action for removal 191
of a county auditor who purposely, knowingly, or recklessly fails 192
to perform a duty expressly imposed by law with respect to the 193
office of county auditor or purposely, knowingly, or recklessly 194
commits any act expressly prohibited by law with respect to the 195
office of county auditor. Not later than forty-five days after 196
sending a notice under division (A)(3)(b) of this section, the 197
attorney general shall cause an action to be commenced against the 198
county auditor by filing a complaint for the removal of the county 199
auditor from public office. If any money is due, the attorney 200
general shall join the sureties on the county auditor's bond as 201
parties. The court of common pleas of the county in which the 202
county auditor holds office has exclusive original jurisdiction of 203
the action. The action shall proceed de novo as in the trial of a 204
civil action. The court is not restricted to the evidence that was 205
presented to the auditor of state and the attorney general before 206

the action was filed. The action is governed by the Rules of Civil Procedure. 207
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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. 209
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(2) 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. 221
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(3) 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. 227
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(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 234
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proceedings, the court of appeals shall hear the case as an 239
expedited appeal under Rule 11.2 of the Rules of Appellate 240
Procedure. The county auditor has the right of review or appeal to 241
the supreme court. 242

(D)(1) If a final judgment for removal from public office is 243
entered against the county auditor, the office shall be deemed 244
vacated, and the vacancy shall be filled as provided in section 245
305.02 of the Revised Code. Except as otherwise provided by law, 246
an individual removed from public office under this section is not 247
entitled to hold any public office for four years following the 248
date of the final judgment, and is not entitled to hold any public 249
office until any repayment or restitution required by the court is 250
satisfied. 251

(2) If the court finds with clear and convincing evidence 252
that the county auditor purposely, knowingly, or recklessly failed 253
to perform a duty expressly imposed by law with respect to the 254
office of county auditor or purposely, knowingly, or recklessly 255
committed any act expressly prohibited by law, the court shall 256
issue an order removing the county auditor from office and any 257
order necessary for the preservation or restitution of public 258
funds. 259

(E)(1) A person acts purposely when it is the person's 260
specific intention to cause a certain result, or when the gist of 261
the offense is a prohibition against conduct of a certain nature, 262
regardless of what the person intends to accomplish thereby, it is 263
the person's specific intention to engage in conduct of that 264
nature. 265

(2) A person acts knowingly, regardless of the person's 266
purpose, when the person is aware that the person's conduct will 267
probably cause a certain result or will probably be of a certain 268
nature. A person has knowledge of circumstances when the person is 269
aware that such circumstances probably exist. 270

(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. 271
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(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. 278
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Sec. 321.37. (A)(1) If the county treasurer fails to make a settlement or to pay over money as prescribed by law purposely, knowingly, or recklessly fails to perform a duty expressly imposed by law with respect to the office of county treasurer or purposely, knowingly, or recklessly commits any act expressly prohibited by law with respect to 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. 282
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(2) The auditor of state shall review the sworn affidavit and the evidence. Within ten business days after receiving the sworn 300
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affidavit and evidence, unless, for good cause, additional time is 302
required, the auditor of state shall determine whether clear and 303
convincing evidence supports the allegations. If the auditor of 304
state finds that no allegation is supported by clear and 305
convincing evidence, the auditor of state shall submit those 306
findings in writing to the county treasurer and the person who 307
initiated the sworn affidavit. If the auditor of state finds by 308
clear and convincing evidence that an allegation is supported by 309
the evidence, the auditor of state shall submit those findings in 310
writing to the attorney general, the county treasurer, and the 311
person who initiated the sworn affidavit. The findings shall 312
include a copy of the sworn affidavit and the evidence submitted 313
under division (A)(1) of this section. 314

(3)(a) The attorney general shall review the auditor of 315
state's findings and the sworn affidavit and evidence. Within ten 316
business days after receiving them, unless, for good cause, 317
additional time is required, the attorney general shall determine 318
whether clear and convincing evidence supports the allegations. If 319
the attorney general finds that no allegation is supported by 320
clear and convincing evidence, the attorney general, by certified 321
mail, shall notify the auditor of state, the county treasurer, and 322
the person who initiated the sworn affidavit, that no complaint 323
for the removal of the county treasurer from public office will be 324
filed. 325

(b) If the attorney general finds by clear and convincing 326
evidence that an allegation is supported by the evidence, the 327
attorney general, by certified mail, shall notify the auditor of 328
state, the county treasurer, and the person who initiated the 329
sworn affidavit of that fact, and shall commence an action for the 330
removal of the county treasurer from public office under division 331
(B) of this section. 332

(c) Nothing in this section is intended to limit the 333

authority of the attorney general to enter into mediation, 334
settlement, or resolution of any alleged violation before or 335
following the commencement of an action under this section. 336

(B)(1) The attorney general has a cause of action for removal 337
of a county treasurer who purposely, knowingly, or recklessly 338
fails to perform a duty expressly imposed by law with respect to 339
the office of county treasurer or purposely, knowingly, or 340
recklessly commits any act expressly prohibited by law with 341
respect to the office of county treasurer. Not later than 342
forty-five days after sending a notice under division (A)(3)(b) of 343
this section, the attorney general shall cause an action to be 344
commenced against the county treasurer by filing a complaint for 345
the removal of the county treasurer from public office. If any 346
money is due, the attorney general shall join the sureties on the 347
county treasurer's bond as parties. The court of common pleas of 348
the county in which the county treasurer holds office has 349
exclusive original jurisdiction of the action. The action shall 350
proceed de novo as in the trial of a civil action. The court is 351
not restricted to the evidence that was presented to the auditor 352
of state and the attorney general before the action was filed. The 353
action is governed by the Rules of Civil Procedure. 354

Except as otherwise provided in this division, an action for 355
removal from office under this section is stayed during the 356
pendency of any criminal action concerning a violation of an 357
existing or former municipal ordinance or law of this or any other 358
state or the United States that is substantially equivalent to any 359
criminal violation in Title 29 of the Revised Code related to 360
conduct in office if the person charged in the criminal action 361
committed the violation while serving as a county treasurer and 362
the conduct constituting the violation was related to the duties 363
of the office of county treasurer or to the person's actions as 364
the county treasurer. The stay may be lifted upon motion of the 365

prosecuting attorney in the related criminal action. 366

(2) Prior to or at the hearing, upon a showing of good cause, 367
the court may issue an order restraining the county treasurer from 368
entering the county treasurer's office and from conducting the 369
affairs of the office pending the hearing on the complaint. If 370
such an order is issued, the court may continue the order until 371
the conclusion of the hearing and any appeals under this section. 372

(3) The board of county commissioners shall be responsible 373
for the payment of reasonable attorney's fees for counsel for the 374
county treasurer. If judgment is entered against the county 375
treasurer, the court shall order the county treasurer to reimburse 376
the board for attorney's fees and costs up to a reasonable amount, 377
as determined by the court. Expenses incurred by the board in a 378
removal action shall be paid out of the county general fund. 379

(C) The judgment of the court is final and conclusive unless 380
reversed, vacated, or modified on appeal. An appeal may be taken 381
by any party, and shall proceed as in the case of appeals in civil 382
actions and in accordance with the Rules of Appellate Procedure. 383
Upon the filing of a notice of appeal by any party to the 384
proceedings, the court of appeals shall hear the case as an 385
expedited appeal under Rule 11.2 of the Rules of Appellate 386
Procedure. The county treasurer has the right of review or appeal 387
to the supreme court. 388

(D)(1) If a final judgment for removal from public office is 389
entered against the county treasurer, the office shall be deemed 390
vacated, and the vacancy shall be filled as provided in section 391
305.02 of the Revised Code. Except as otherwise provided by law, 392
an individual removed from public office under this section is not 393
entitled to hold any public office for four years following the 394
date of the final judgment, and is not entitled to hold any public 395
office until any repayment or restitution required by the court is 396
satisfied. 397

(2) If the court finds with clear and convincing evidence 398
that the county treasurer purposely, knowingly, or recklessly 399
failed to perform a duty expressly imposed by law with respect to 400
the office of county treasurer or purposely, knowingly, or 401
recklessly committed any act expressly prohibited by law, the 402
court shall issue an order removing the county treasurer from 403
office and any order necessary for the preservation or restitution 404
of public funds. 405

(E)(1) A person acts purposely when it is the person's 406
specific intention to cause a certain result, or when the gist of 407
the offense is a prohibition against conduct of a certain nature, 408
regardless of what the person intends to accomplish thereby, it is 409
the person's specific intention to engage in conduct of that 410
nature. 411

(2) A person acts knowingly, regardless of the person's 412
purpose, when the person is aware that the person's conduct will 413
probably cause a certain result or will probably be of a certain 414
nature. A person has knowledge of circumstances when the person is 415
aware that such circumstances probably exist. 416

(3) A person acts recklessly when, with heedless indifference 417
to the consequences, the person perversely disregards a known risk 418
that the person's conduct is likely to cause a certain result or 419
is likely to be of a certain nature. A person is reckless with 420
respect to circumstances when, with heedless indifference to the 421
consequences, the person perversely disregards a known risk that 422
such circumstances are likely to exist. 423

(F) The proceedings provided for in this section may be used 424
as an alternative to the removal proceedings prescribed under 425
sections 3.07 to 3.10 of the Revised Code or other methods of 426
removal authorized by law. 427

Sec. 321.46. (A) To enhance the background and working 428

knowledge of county treasurers in governmental accounting, 429
portfolio reporting and compliance, investments, and cash 430
management, the auditor of state and the treasurer of state shall 431
conduct education programs for persons elected for the first time 432
to the office of county treasurer and shall hold biennial 433
continuing education ~~programs~~ courses for persons who continue to 434
hold the office of county treasurer. ~~Education~~ 435

Initial education programs for newly elected county 436
treasurers shall be held between the first day of December and the 437
first Monday of September next following that person's election to 438
the office of county treasurer. Similar initial ~~training~~ education 439
programs may also be provided to any county treasurer who is 440
appointed to fill a vacancy or who is elected at a special 441
election. 442

(B)(1) The auditor of state shall determine the manner and 443
content of the initial education programs in the subject areas of 444
governmental accounting and portfolio reporting and compliance. In 445
those areas, newly elected county treasurers shall take at least 446
thirteen hours of education before taking office. 447

(2) The treasurer of state shall determine the manner and 448
content of the initial education programs in the subject areas of 449
investments and cash management. In those areas, newly elected 450
county treasurers shall take at least thirteen hours of education 451
before taking office. 452

(3)(a) After completing one year in office, a county 453
treasurer shall take not less than twenty-four hours of continuing 454
education during each biennial cycle. For purposes of division 455
(B)(3)(a) of this section, a biennial cycle for continuing 456
education shall be every two calendar years after the treasurer's 457
first year in office. The treasurer of state shall determine the 458
manner and content of the continuing education ~~programs~~ courses in 459
the subject areas of investments, cash management, the collection 460

of taxes, ethics, and any other subject area that the treasurer of 461
state determines is reasonably related to the duties of the office 462
of the county treasurer. The auditor of state shall determine the 463
manner and content of the continuing education ~~programs~~ courses in 464
the subject areas of governmental accounting, portfolio reporting 465
and compliance, office management, and any other subject area that 466
the auditor of state determines is reasonably related to the 467
duties of the office of the county treasurer. 468

(b) A county treasurer who accumulates more than twenty-four 469
hours of continuing education in a biennial cycle described in 470
division (B)(3)(a) of this section may credit the hours in excess 471
of twenty-four hours to the next biennial cycle. However, 472
regardless of the total number of hours earned, no more than six 473
hours in ~~the~~ continuing education ~~programs~~ determined by the 474
treasurer of state pursuant to division (B)(3)(a) of this section 475
and six hours in ~~the~~ continuing education ~~programs~~ determined by 476
the auditor of state pursuant to that division shall be carried 477
over to the next biennial cycle. 478

(c) A county treasurer who participates in a training program 479
or seminar established under section 109.43 of the Revised Code 480
may apply the three hours of training to the twenty-four hours of 481
continuing education required in a biennial cycle under division 482
(B)(3)(a) of this section. 483

(C) The auditor of state and the treasurer of state may each 484
charge counties a registration fee that will meet actual and 485
necessary expenses of the training of county treasurers, including 486
instructor fees, site acquisition costs, and the cost of course 487
materials. The necessary personal expenses of county treasurers as 488
a result of attending the ~~training~~ initial education programs and 489
continuing education courses shall be borne by the counties the 490
treasurers represent. 491

(D) The auditor of state and the treasurer of state may allow 492

any other interested person to attend any of the initial education 493
programs ~~that are~~ or continuing education courses held pursuant to 494
this section, provided that before attending any such ~~education~~ 495
program or course, the interested person shall pay to either the 496
auditor of state or the treasurer of state, as appropriate, the 497
full registration fee set for the ~~education~~ program or course. 498

(E)(1) If a county treasurer fails to complete the initial 499
education programs required by this section before taking office, 500
the treasurer's authority to invest county funds and to manage the 501
county portfolio immediately is suspended, and this authority is 502
transferred to the county's investment advisory committee until 503
full compliance with the initial education programs is determined 504
by the treasurer of state. 505

(2) If a county treasurer fails to complete continuing 506
education ~~programs~~ as required by this section, the county 507
treasurer is subject to divisions (B) to (E) of section 321.47 of 508
the Revised Code, including possible suspension of the treasurer's 509
authority to invest county funds and to manage the county 510
portfolio and transfer of this authority to the county's 511
investment advisory committee. 512

(F)(1) Notwithstanding divisions (B) and (E) of this section, 513
a county treasurer who fails to complete the initial education 514
programs or continuing education ~~programs~~ required by this section 515
shall invest only in the Ohio subdivisions fund pursuant to 516
division (A)(6) of section 135.35 of the Revised Code, in no load 517
money market mutual funds pursuant to division (A)(5) of section 518
135.35 of the Revised Code, or in time certificates of deposit or 519
savings or deposit accounts pursuant to division (A)(3) of section 520
135.35 of the Revised Code. 521

(2) A county treasurer who has failed to complete the initial 522
education programs required by this section and invests in other 523
than the investments permitted by division (F)(1) of this section 524

immediately shall have the county treasurer's authority to invest 525
county funds and to manage the county portfolio suspended, and 526
this authority shall be transferred to the county's investment 527
advisory committee until full compliance with the initial 528
education programs is determined by the treasurer of state. 529

(3) If a county treasurer fails to complete continuing 530
education ~~programs~~ required by this section and invests in other 531
than the investments permitted by division (F)(1) of this section, 532
the county treasurer is subject to divisions (B) to (E) of section 533
321.47 of the Revised Code, including possible suspension of the 534
treasurer's authority to invest county funds and to manage the 535
county portfolio and transfer of this authority to the county's 536
investment advisory committee. 537

(G)(1) There is hereby created in the state treasury the 538
county treasurer education fund, to be used by the treasurer of 539
state for actual and necessary expenses of initial education 540
programs and continuing education held pursuant to this section 541
and section 135.22 of the Revised Code. All registration fees 542
collected by the treasurer of state under this section and section 543
135.22 of the Revised Code shall be paid into that fund. 544

(2) All registration fees collected by the auditor of state 545
under this section shall be paid into the auditor of state 546
training program fund established under section 117.44 of the 547
Revised Code. 548

(H) The treasurer of state, with the advice and consent of 549
the auditor of state, may adopt reasonable rules not inconsistent 550
with this section for the implementation of this section. 551

Sec. 507.02. When a township fiscal officer is unable to 552
carry out the duties of office because of illness, because of 553
entering the military service of the United States, because of a 554
court ordered suspension as provided for under section 507.13 of 555

the Revised Code, or because the fiscal officer is otherwise 556
incapacitated or disqualified, the board of township trustees 557
shall appoint a deputy fiscal officer, who shall have full power 558
to discharge the duties of the office. The deputy fiscal officer 559
shall serve during the period of time the fiscal officer is absent 560
or incapacitated, or until a successor fiscal officer is elected 561
and qualified. Before entering on the discharge of official 562
duties, the deputy fiscal officer shall give bond, for the 563
faithful discharge of official duties, as required under section 564
507.03 of the Revised Code. The board shall, by resolution, adjust 565
and determine the compensation of the fiscal officer and deputy 566
fiscal officer. The total compensation of both the fiscal officer 567
and any deputy fiscal officer shall not exceed the sums fixed by 568
section 507.09 of the Revised Code in any one year. 569

Sec. 507.12. (A) To enhance the background and working 570
knowledge of township fiscal officers in government accounting, 571
budgeting and financing, financial report preparation, and the 572
rules adopted by the auditor of state, the auditor of state shall 573
conduct education programs and continuing education courses for 574
individuals elected or appointed for the first time to the office 575
of township fiscal officer, and shall conduct continuing education 576
courses for individuals who continue to hold the office in a 577
subsequent term. The Ohio township association also may conduct 578
such initial education programs and continuing education courses 579
if approved by the auditor of state. The auditor of state, in 580
conjunction with the Ohio township association, shall determine 581
the manner and content of the initial education programs and 582
continuing education courses. 583

(B) A newly elected or appointed township fiscal officer 584
shall take and successfully complete at least six hours of initial 585
education programs before commencing, or during the first year of, 586
office. A township fiscal officer who participates in a training 587

program held under section 117.44 of the Revised Code may apply 588
those hours taken before commencing office to the six hours of 589
initial education programs required under this division. 590

(C)(1) In addition to the six hours of initial education 591
required under division (B) of this section, a newly elected 592
township fiscal officer shall complete at least a total of 593
eighteen continuing education hours during the township fiscal 594
officer's first term of office. 595

(2) A township fiscal officer who is elected to a subsequent 596
term of office shall take and successfully complete twelve hours 597
of continuing education courses in each subsequent term of office. 598

(3) The auditor of state shall adopt rules specifying the 599
initial education programs and continuing education courses that 600
are required for a township fiscal officer who has been appointed 601
to fill a vacancy. The requirements shall be proportionally 602
equivalent, based on the time remaining in the vacated office, to 603
the requirements for a newly elected township fiscal officer. 604

(4) At least two hours of ethics instruction shall be 605
included in the continuing education hours required by divisions 606
(C)(1) and (2) of this section. 607

(5) A township fiscal officer who participates in a training 608
program or seminar established under section 109.43 of the Revised 609
Code may apply the three hours of training to the continuing 610
education hours required by divisions (C)(1) and (2) of this 611
section. 612

(D)(1) A certified public accountant who serves as a township 613
fiscal officer may apply to the continuing education hours 614
required by division (C) of this section any hours of continuing 615
education completed under section 4701.11 of the Revised Code 616
after being elected or appointed as a township fiscal officer. 617

(2) A township fiscal officer may apply to the continuing 618

education hours required by division (C) of this section any hours 619
of continuing education completed under section 135.22 of the 620
Revised Code after being elected or appointed as a township fiscal 621
officer. 622

(3) A township fiscal officer who teaches an approved 623
continuing education course under division (C) of this section is 624
entitled to credit for the course in the same manner as if the 625
township fiscal officer had attended the course. 626

(E) The auditor of state shall adopt rules for verifying the 627
completion of initial education programs and continuing education 628
courses required under this section. The auditor of state shall 629
issue a certificate of completion to each township fiscal officer 630
who completes the initial education programs and continuing 631
education courses. The auditor of state shall issue a "failure to 632
complete" notice to any township fiscal officer who is required to 633
complete initial education programs and continuing education 634
courses under this section, but who fails to do so. The notice is 635
for informational purposes only and does not affect any 636
individual's ability to hold the office of township fiscal 637
officer. 638

(F) Each board of township trustees shall approve a 639
reasonable amount requested by the township fiscal officer to 640
cover the costs the township fiscal officer is required to incur 641
to meet the requirements of this section, including registration 642
fees, lodging and meal expenses, and travel expenses. 643

Sec. 507.13. (A)(1) If a township fiscal officer purposely, 644
knowingly, or recklessly fails to perform a duty expressly imposed 645
by law with respect to the office of township fiscal officer or 646
purposely, knowingly, or recklessly commits any act expressly 647
prohibited by law with respect to that office, four residents of 648
the township may submit sworn affidavits alleging the violation, 649

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. 650
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(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. 656
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(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. 671
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(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. 682
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(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. 689
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(B)(1) The attorney general has a cause of action for removal of a township fiscal officer who purposely, knowingly, or recklessly fails to perform a 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 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. 693
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Except as otherwise provided in this division, an action for removal from office under this section is stayed during the 712
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pendency of any criminal action concerning a violation of an 714
existing or former municipal ordinance or law of this or any other 715
state or the United States that is substantially equivalent to any 716
criminal violation in Title 29 of the Revised Code related to 717
conduct in office if the person charged in the criminal action 718
committed the violation while serving as a township fiscal officer 719
and the conduct constituting the violation was related to the 720
duties of the office of fiscal officer or to the person's actions 721
as the township fiscal officer. The stay may be lifted upon motion 722
of the prosecuting attorney in the related criminal action. 723

(2) Prior to or at the hearing, upon a showing of good cause, 724
the court may issue an order restraining the township fiscal 725
officer from entering the township fiscal officer's office and 726
from conducting the affairs of the office pending the hearing on 727
the complaint. If such an order is issued, the court may continue 728
the order until the conclusion of the hearing and any appeals 729
under this section. 730

(3) The board of township trustees shall be responsible for 731
the payment of reasonable attorney's fees for counsel for the 732
township fiscal officer. If judgment is entered against the 733
township fiscal officer, the court shall order the township fiscal 734
officer to reimburse the board for attorney's fees and costs up to 735
a reasonable amount, as determined by the court. Expenses incurred 736
by the board in a removal action shall be paid out of the township 737
general fund. 738

(C) The judgment of the court is final and conclusive unless 739
reversed, vacated, or modified on appeal. An appeal may be taken 740
by any party, and shall proceed as in the case of appeals in civil 741
actions and in accordance with the Rules of Appellate Procedure. 742
Upon the filing of a notice of appeal by any party to the 743
proceedings, the court of appeals shall hear the case as an 744
expedited appeal under Rule 11.2 of the Rules of Appellate 745

Procedure. The township fiscal officer has the right of review or 746
appeal to the supreme court. 747

(D)(1) If a final judgment for removal from public office is 748
entered against the township fiscal officer, the office shall be 749
deemed vacated, and the vacancy shall be filled as provided in 750
section 503.24 of the Revised Code. Except as otherwise provided 751
by law, an individual removed from public office under this 752
section is not entitled to hold any public office for four years 753
following the date of the final judgment, and is not entitled to 754
hold any public office until any repayment or restitution required 755
by the court is satisfied. 756

(2) If the court finds with clear and convincing evidence 757
that the township fiscal officer purposely, knowingly, or 758
recklessly failed to perform a duty expressly imposed by law with 759
respect to the office of township fiscal officer or purposely, 760
knowingly, or recklessly committed any act expressly prohibited by 761
law, the court shall issue an order removing the township fiscal 762
officer from office and any order necessary for the preservation 763
or restitution of public funds. 764

(E)(1) A person acts purposely when it is the person's 765
specific intention to cause a certain result, or when the gist of 766
the offense is a prohibition against conduct of a certain nature, 767
regardless of what the person intends to accomplish thereby, it is 768
the person's specific intention to engage in conduct of that 769
nature. 770

(2) A person acts knowingly, regardless of the person's 771
purpose, when the person is aware that the person's conduct will 772
probably cause a certain result or will probably be of a certain 773
nature. A person has knowledge of circumstances when the person is 774
aware that such circumstances probably exist. 775

(3) A person acts recklessly when, with heedless indifference 776

to the consequences, the person perversely disregards a known risk 777
that the person's conduct is likely to cause a certain result or 778
is likely to be of a certain nature. A person is reckless with 779
respect to circumstances when, with heedless indifference to the 780
consequences, the person perversely disregards a known risk that 781
such circumstances are likely to exist. 782

(F) The proceedings provided for in this section may be used 783
as an alternative to the removal proceedings prescribed under 784
sections 3.07 to 3.10 of the Revised Code or other methods of 785
removal authorized by law. 786

Sec. 733.78. (A) As used in this section, "fiscal officer" 787
means a village fiscal officer, a village clerk-treasurer, a 788
village clerk, a city auditor, a city treasurer or, in the case of 789
a municipal corporation having a charter that designates an 790
officer who, by virtue of the charter, has duties and functions 791
similar to those of the city or village officers referred to in 792
this section, the officer so designated by the charter. 793

(B)(1) If a fiscal officer purposely, knowingly, or 794
recklessly fails to perform a duty expressly imposed by law with 795
respect to the office of fiscal officer or purposely, knowingly, 796
or recklessly commits any act expressly prohibited by law with 797
respect to the office of fiscal officer, a member of the 798
legislative authority of the municipal corporation may submit a 799
sworn affidavit alleging the violation, together with evidence 800
supporting the allegations, to the auditor of state. The sworn 801
affidavit and evidence shall be submitted in the format prescribed 802
by rule of the auditor of state under section 117.45 of the 803
Revised Code. A person who makes a false statement in a sworn 804
affidavit, for purposes of this section, is guilty of 805
falsification under section 2921.13 of the Revised Code. 806

(2) The auditor of state shall review the sworn affidavit and 807

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 840
authority of the attorney general to enter into mediation, 841
settlement, or resolution of any alleged violation before or 842
following the commencement of an action under this section. 843

(C)(1) The attorney general has a cause of action for removal 844
of a fiscal officer who purposely, knowingly, or recklessly fails 845
to perform a duty expressly imposed by law with respect to the 846
office of fiscal officer or purposely, knowingly, or recklessly 847
commits any act expressly prohibited by law with respect to the 848
office of fiscal officer. Not later than forty-five days after 849
sending a notice under division (B)(3)(b) of this section, the 850
attorney general shall cause an action to be commenced against the 851
fiscal officer by filing a complaint for the removal of the fiscal 852
officer from public office. If any money is due, the attorney 853
general shall join the sureties on the fiscal officer's bond as 854
parties. The court of common pleas of the county in which the 855
fiscal officer holds office has exclusive original jurisdiction of 856
the action. The action shall proceed de novo as in the trial of a 857
civil action. The court is not restricted to the evidence that was 858
presented to the auditor of state and the attorney general before 859
the action was filed. The action is governed by the Rules of Civil 860
Procedure. 861

Except as otherwise provided in this division, an action for 862
removal from office under this section is stayed during the 863
pendency of any criminal action concerning a violation of an 864
existing or former municipal ordinance or law of this or any other 865
state or the United States that is substantially equivalent to any 866
criminal violation in Title 29 of the Revised Code related to 867
conduct in office if the person charged in the criminal action 868
committed the violation while serving as a fiscal officer and the 869
conduct constituting the violation was related to the duties of 870
the office of fiscal officer or to the person's actions as the 871

fiscal officer. The stay may be lifted upon motion of the 872
prosecuting attorney in the related criminal action. 873

(2) Prior to or at the hearing, upon a showing of good cause, 874
the court may issue an order restraining the fiscal officer from 875
entering the fiscal officer's office and from conducting the 876
affairs of the office pending the hearing on the complaint. If 877
such an order is issued, the court may continue the order until 878
the conclusion of the hearing and any appeals under this section. 879

(3) The legislative authority of the municipal corporation 880
shall be responsible for the payment of reasonable attorney's fees 881
for counsel for the fiscal officer. If judgment is entered against 882
the fiscal officer, the court shall order the fiscal officer to 883
reimburse the legislative authority for attorney's fees and costs 884
up to a reasonable amount, as determined by the court. Expenses 885
incurred by the legislative authority in a removal action shall be 886
paid out of the general fund of the municipal corporation. 887

(D)(1) The judgment of the court is final and conclusive 888
unless reversed, vacated, or modified on appeal. An appeal may be 889
taken by any party, and shall proceed as in the case of appeals in 890
civil actions and in accordance with the Rules of Appellate 891
Procedure. Upon the filing of a notice of appeal by any party to 892
the proceedings, the court of appeals shall hear the case as an 893
expedited appeal under Rule 11.2 of the Rules of Appellate 894
Procedure. The fiscal officer has the right of review or appeal to 895
the supreme court. 896

(2) If the court finds with clear and convincing evidence 897
that the fiscal officer purposely, knowingly, or recklessly failed 898
to perform a duty expressly imposed by law with respect to the 899
office of fiscal officer or purposely, knowingly, or recklessly 900
committed any act expressly prohibited by law, the court shall 901
issue an order removing the fiscal officer from office and any 902
order necessary for the preservation or restitution of public 903

funds. 904

(E) If a final judgment for removal from public office is 905
entered against the fiscal officer, the office shall be deemed 906
vacated, and the vacancy shall be filled as provided in section 907
733.31 of the Revised Code. Except as otherwise provided by law, 908
an individual removed from public office under this section is not 909
entitled to hold any public office for four years following the 910
date of the final judgment, and is not entitled to hold any public 911
office until any repayment or restitution required by the court is 912
satisfied. 913

(F) If a municipal corporation's charter establishes a 914
procedure for the removal of officers from office that conflicts 915
with the removal procedure established by this section, the 916
procedure for the removal of officers in the charter prevails. 917

(G)(1) A person acts purposely when it is the person's 918
specific intention to cause a certain result, or when the gist of 919
the offense is a prohibition against conduct of a certain nature, 920
regardless of what the person intends to accomplish thereby, it is 921
the person's specific intention to engage in conduct of that 922
nature. 923

(2) A person acts knowingly, regardless of the person's 924
purpose, when the person is aware that the person's conduct will 925
probably cause a certain result or will probably be of a certain 926
nature. A person has knowledge of circumstances when the person is 927
aware that such circumstances probably exist. 928

(3) A person acts recklessly when, with heedless indifference 929
to the consequences, the person perversely disregards a known risk 930
that the person's conduct is likely to cause a certain result or 931
is likely to be of a certain nature. A person is reckless with 932
respect to circumstances when, with heedless indifference to the 933
consequences, the person perversely disregards a known risk that 934

such circumstances are likely to exist. 935

(H) The proceedings provided for in this section may be used 936
as an alternative to the removal proceedings prescribed under 937
sections 3.07 to 3.10 of the Revised Code or other methods of 938
removal authorized by law. 939

Sec. 733.81. (A) As used in this section, "fiscal officer" 940
means the city auditor, city treasurer, village fiscal officer, 941
village clerk-treasurer, village clerk, and, in the case of a 942
municipal corporation having a charter that designates an officer 943
who, by virtue of the charter, has duties and functions similar to 944
those of the city or village officers referred to in this section, 945
the officer so designated by the charter. 946

(B) To enhance the background and working knowledge of fiscal 947
officers in government accounting, budgeting and financing, 948
financial report preparation, and the rules adopted by the auditor 949
of state, the auditor of state shall conduct education programs 950
and continuing education courses for individuals elected or 951
appointed for the first time to the office of fiscal officer, and 952
shall conduct continuing education courses for individuals who 953
continue to hold the office in a subsequent term. The Ohio 954
municipal league also may conduct such initial education programs 955
and continuing education courses if approved by the auditor of 956
state. The auditor of state, in conjunction with the Ohio 957
municipal league, shall determine the manner and content of the 958
initial education programs and continuing education courses. 959

(C) A newly elected or appointed fiscal officer shall take 960
and successfully complete at least six hours of initial education 961
programs before commencing, or during the first year of, office. A 962
fiscal officer who participates in a training program held under 963
section 117.44 of the Revised Code may apply those hours taken 964
before commencing office to the six hours of initial education 965

programs required under this division. 966

(D)(1) In addition to the six hours of initial education 967
required under division (B) of this section, a newly elected 968
fiscal officer shall complete at least a total of eighteen 969
continuing education hours during the fiscal officer's first term 970
of office. 971

(2) A fiscal officer who is elected to a subsequent term of 972
office shall take and successfully complete twelve hours of 973
continuing education courses in each subsequent term of office. 974

(3) The auditor of state shall adopt rules specifying the 975
initial education programs and continuing education courses that 976
are required for a fiscal officer who has been appointed to fill a 977
vacancy. The requirements shall be proportionally equivalent, 978
based on the time remaining in the vacated office, to the 979
requirements for a newly elected fiscal officer. 980

(4) At least two hours of ethics instruction shall be 981
included in the continuing education hours required by divisions 982
(D)(1) and (2) of this section. 983

(5) A township fiscal officer who participates in a training 984
program or seminar established under section 109.43 of the Revised 985
Code may apply the three hours of training to the continuing 986
education hours required by divisions (D)(1) and (2) of this 987
section. 988

(E)(1) A certified public accountant who serves as a fiscal 989
officer may apply to the continuing education hours required by 990
division (D) of this section any hours of continuing education 991
completed under section 4701.11 of the Revised Code after being 992
elected or appointed as a fiscal officer. 993

(2) A fiscal officer may apply to the continuing education 994
hours required by division (D) of this section any hours of 995
continuing education completed under section 135.22 of the Revised 996

Code after being elected or appointed as a fiscal officer. 997

(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. 998
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(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. 1002
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(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. 1014
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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: 1019
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(1) The statement is made in any official proceeding. 1022

(2) The statement is made with purpose to incriminate another. 1023
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(3) The statement is made with purpose to mislead a public official in performing the public official's official function. 1025
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(4) The statement is made with purpose to secure the payment 1027
of unemployment compensation; Ohio works first; prevention, 1028
retention, and contingency benefits and services; disability 1029
financial assistance; retirement benefits or health care coverage 1030
from a state retirement system; economic development assistance, 1031
as defined in section 9.66 of the Revised Code; or other benefits 1032
administered by a governmental agency or paid out of a public 1033
treasury. 1034

(5) The statement is made with purpose to secure the issuance 1035
by a governmental agency of a license, permit, authorization, 1036
certificate, registration, release, or provider agreement. 1037

(6) The statement is sworn or affirmed before a notary public 1038
or another person empowered to administer oaths. 1039

(7) The statement is in writing on or in connection with a 1040
report or return that is required or authorized by law. 1041

(8) The statement is in writing and is made with purpose to 1042
induce another to extend credit to or employ the offender, to 1043
confer any degree, diploma, certificate of attainment, award of 1044
excellence, or honor on the offender, or to extend to or bestow 1045
upon the offender any other valuable benefit or distinction, when 1046
the person to whom the statement is directed relies upon it to 1047
that person's detriment. 1048

(9) The statement is made with purpose to commit or 1049
facilitate the commission of a theft offense. 1050

(10) The statement is knowingly made to a probate court in 1051
connection with any action, proceeding, or other matter within its 1052
jurisdiction, either orally or in a written document, including, 1053
but not limited to, an application, petition, complaint, or other 1054
pleading, or an inventory, account, or report. 1055

(11) The statement is made on an account, form, record, 1056
stamp, label, or other writing that is required by law. 1057

(12) The statement is made in connection with the purchase of 1058
a firearm, as defined in section 2923.11 of the Revised Code, and 1059
in conjunction with the furnishing to the seller of the firearm of 1060
a fictitious or altered driver's or commercial driver's license or 1061
permit, a fictitious or altered identification card, or any other 1062
document that contains false information about the purchaser's 1063
identity. 1064

(13) The statement is made in a document or instrument of 1065
writing that purports to be a judgment, lien, or claim of 1066
indebtedness and is filed or recorded with the secretary of state, 1067
a county recorder, or the clerk of a court of record. 1068

(14) The statement is made in an application filed with a 1069
county sheriff pursuant to section 2923.125 of the Revised Code in 1070
order to obtain or renew a concealed handgun license or is made in 1071
an affidavit submitted to a county sheriff to obtain a concealed 1072
handgun license on a temporary emergency basis under section 1073
2923.1213 of the Revised Code. 1074

(15) The statement is required under section 5743.71 of the 1075
Revised Code in connection with the person's purchase of 1076
cigarettes or tobacco products in a delivery sale. 1077

(B) No person, in connection with the purchase of a firearm, 1078
as defined in section 2923.11 of the Revised Code, shall knowingly 1079
furnish to the seller of the firearm a fictitious or altered 1080
driver's or commercial driver's license or permit, a fictitious or 1081
altered identification card, or any other document that contains 1082
false information about the purchaser's identity. 1083

(C) No person, in an attempt to obtain a concealed handgun 1084
license under section 2923.125 of the Revised Code, shall 1085
knowingly present to a sheriff a fictitious or altered document 1086
that purports to be certification of the person's competence in 1087
handling a handgun as described in division (B)(3) of that 1088

section. 1089

(D) It is no defense to a charge under division (A)(6) of 1090
this section that the oath or affirmation was administered or 1091
taken in an irregular manner. 1092

(E) If contradictory statements relating to the same fact are 1093
made by the offender within the period of the statute of 1094
limitations for falsification, it is not necessary for the 1095
prosecution to prove which statement was false but only that one 1096
or the other was false. 1097

(F)(1) Whoever violates division (A)(1), (2), (3), (4), (5), 1098
(6), (7), (8), (10), (11), (13), or (15) of this section is guilty 1099
of falsification⁷. Except as otherwise provided in this division, 1100
falsification is a misdemeanor of the first degree. 1101

(2) Whoever violates division (A)(9) of this section is 1102
guilty of falsification in a theft offense. Except as otherwise 1103
provided in this division, falsification in a theft offense is a 1104
misdemeanor of the first degree. If the value of the property or 1105
services stolen is one thousand dollars or more and is less than 1106
seven thousand five hundred dollars, falsification in a theft 1107
offense is a felony of the fifth degree. If the value of the 1108
property or services stolen is seven thousand five hundred dollars 1109
or more and is less than one hundred fifty thousand dollars, 1110
falsification in a theft offense is a felony of the fourth degree. 1111
If the value of the property or services stolen is one hundred 1112
fifty thousand dollars or more, falsification in a theft offense 1113
is a felony of the third degree. 1114

(3) Whoever violates division (A)(12) or (B) of this section 1115
is guilty of falsification to purchase a firearm, a felony of the 1116
fifth degree. 1117

(4) Whoever violates division (A)(14) or (C) of this section 1118
is guilty of falsification to obtain a concealed handgun license, 1119

a felony of the fourth degree. 1120

(5) Whoever violates division (A) of this section in removal 1121
proceedings under section 319.26, 321.37, 507.13, or 733.78 of the 1122
Revised Code is guilty of falsification regarding a removal 1123
proceeding, a felony of the third degree. 1124

(G) A person who violates this section is liable in a civil 1125
action to any person harmed by the violation for injury, death, or 1126
loss to person or property incurred as a result of the commission 1127
of the offense and for reasonable attorney's fees, court costs, 1128
and other expenses incurred as a result of prosecuting the civil 1129
action commenced under this division. A civil action under this 1130
division is not the exclusive remedy of a person who incurs 1131
injury, death, or loss to person or property as a result of a 1132
violation of this section. 1133

Sec. 2921.44. (A) No law enforcement officer shall 1134
negligently do any of the following: 1135

(1) Fail to serve a lawful warrant without delay; 1136

(2) Fail to prevent or halt the commission of an offense or 1137
to apprehend an offender, when it is in the law enforcement 1138
officer's power to do so alone or with available assistance. 1139

(B) No law enforcement, ministerial, or judicial officer 1140
shall negligently fail to perform a lawful duty in a criminal case 1141
or proceeding. 1142

(C) No officer, having charge of a detention facility, shall 1143
negligently do any of the following: 1144

(1) Allow the detention facility to become littered or 1145
unsanitary; 1146

(2) Fail to provide persons confined in the detention 1147
facility with adequate food, clothing, bedding, shelter, and 1148
medical attention; 1149

(3) Fail to control an unruly prisoner, or to prevent intimidation of or physical harm to a prisoner by another;	1150 1151
(4) Allow a prisoner to escape;	1152
(5) Fail to observe any lawful and reasonable regulation for the management of the detention facility.	1153 1154
(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.	1155 1156 1157 1158 1159
(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.	1160 1161 1162 1163
(F) Whoever violates this section is guilty of dereliction of duty, a misdemeanor of the second degree.	1164 1165
(G) <u>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</u>	1166 1167 1168 1169 1170 1171 1172 1173 1174 1175 1176 1177 1178 1179 1180

office, employment, or position of trust in this state for four 1181
years following the date of conviction or of entry of the plea, 1182
and is not entitled to hold any public office until any repayment 1183
or restitution required by the court is satisfied. 1184

(H) As used in this section, "public servant" includes an the 1185
following: 1186

(1) An officer or employee of a contractor as defined in 1187
section 9.08 of the Revised Code; 1188

(2) A fiscal officer employed by the operator of a community 1189
school established under Chapter 3314. of the Revised Code or by 1190
the operator of a college-preparatory boarding school established 1191
under Chapter 3328. of the Revised Code. 1192

Sec. 3313.30. (A) If the auditor of state or a public 1193
accountant, under section 117.41 of the Revised Code, declares a 1194
school district to be unauditabile, the auditor of state shall 1195
provide written notification of that declaration to the district 1196
and the department of education. The auditor of state also shall 1197
post the notification on the auditor of state's web site. 1198

(B) If the district's current treasurer held that position 1199
during the period for which the district is unauditabile, upon 1200
receipt of the notification under division (A) of this section, 1201
the district board of education may suspend the treasurer until 1202
the auditor of state or a public accountant has completed an audit 1203
of the district. Suspension of the treasurer may be with or 1204
without pay, as determined by the district board based on the 1205
circumstances that prompted the auditor of state's declaration. 1206
The district board shall appoint a person to assume the duties of 1207
the treasurer during the period of the suspension. If the 1208
appointee is not licensed as a treasurer under section 3301.074 of 1209
the Revised Code, the appointee shall be approved by the 1210
superintendent of public instruction before assuming the duties of 1211

the treasurer. The state board of education may take action under 1212
section 3319.31 of the Revised Code to suspend, revoke, or limit 1213
the license of a treasurer who has been suspended under this 1214
division. 1215

(C) Not later than forty-five days after receiving the 1216
notification under division (A) of this section, the district 1217
board shall provide a written response to the auditor of state. 1218
The response shall include the following: 1219

(1) An overview of the process the district board will use to 1220
review and understand the circumstances that led to the district 1221
becoming unauditabile; 1222

(2) A plan for providing the auditor of state with the 1223
documentation necessary to complete an audit of the district and 1224
for ensuring that all financial documents are available in the 1225
future; 1226

(3) The actions the district board will take to ensure that 1227
the plan described in division (C)(2) of this section is 1228
implemented. 1229

(D) If the school district fails to make reasonable efforts 1230
and continuing progress to bring its accounts, records, files, or 1231
reports into an auditable condition within ninety days after being 1232
declared unauditabile, the auditor of state, in addition to 1233
requesting legal action under sections 117.41 and 117.42 of the 1234
Revised Code, shall notify the district and the department of the 1235
district's failure. If the auditor of state or a public accountant 1236
subsequently is able to complete a financial audit of the 1237
district, the auditor of state shall notify the district and the 1238
department that the audit has been completed. 1239

(E) Notwithstanding any provision to the contrary in Chapter 1240
3317. of the Revised Code or in any other provision of law, upon 1241
notification by the auditor of state under division (D) of this 1242

section that the district has failed to make reasonable efforts 1243
and continuing progress to bring its accounts, records, files, or 1244
reports into an auditable condition, the department shall 1245
immediately cease all payments to the district under Chapter 3317. 1246
of the Revised Code and any other provision of law. Upon 1247
subsequent notification from the auditor of state under that 1248
division that the auditor of state or a public accountant was able 1249
to complete a financial audit of the district, the department 1250
shall release all funds withheld from the district under this 1251
section. 1252

Sec. 3314.023. In order to provide monitoring and technical 1253
assistance, a representative of the sponsor of a community school 1254
shall meet with the governing authority or ~~treasurer~~ fiscal 1255
officer of the school and shall review the financial and 1256
enrollment records of the school at least once every month. Not 1257
later than ten days after each review, the sponsor shall provide 1258
the governing authority and fiscal officer with a written report 1259
regarding the review. 1260

Sec. 3314.50. No community school shall, on or after the 1261
effective date of this section, open for operation in any school 1262
year unless the governing authority of the school has posted a 1263
surety bond in the amount of fifty thousand dollars with the 1264
auditor of state. In lieu of a surety bond, a community school 1265
governing authority may deposit with the auditor of state cash in 1266
the amount of fifty thousand dollars as a guarantee of payment. 1267
The bond or cash guarantee shall be used, in the event the school 1268
closes, to pay the auditor of state any moneys owed by the school 1269
for the costs of audits conducted by the auditor of state or a 1270
public accountant under Chapter 117. of the Revised Code. 1271

Immediately upon the filing of a surety bond or the deposit 1272
of cash, the auditor of state shall deliver the bond or cash to 1273

the treasurer of state, who shall hold it in trust for the 1274
purposes prescribed in this section. The treasurer of state shall 1275
be responsible for the safekeeping of all surety bonds filed or 1276
cash deposited under this section. The auditor of state shall 1277
notify the department of education when the school's governing 1278
authority has filed the bond or deposited the cash guarantee. 1279

When the auditor of state finds that a community school has 1280
closed and cannot pay for the costs of audits, the auditor of 1281
state shall declare the surety bond or cash deposit forfeited. The 1282
auditor of state shall certify the amount of forfeiture to the 1283
treasurer of state, who shall pay money from the named surety or 1284
from the school's cash deposit as needed to reimburse the auditor 1285
of state or public accountant for costs incurred in conducting 1286
audits of the school. 1287

Sec. ~~267.50.70~~ 3314.51. UNAUDITABLE COMMUNITY SCHOOL (A) 1288

~~(A)~~ If the ~~Auditor~~ auditor of ~~State~~ state or a public 1289
accountant, ~~pursuant to~~ under section 117.41 of the Revised Code, 1290
declares a community school ~~established under Chapter 3314. of the~~ 1291
~~Revised Code~~ to be unauditabile, the ~~Auditor~~ auditor of ~~State~~ state 1292
shall provide written notification of that declaration to the 1293
school, the school's sponsor, and the ~~Department~~ department of 1294
~~Education~~ education. The ~~Auditor~~ auditor of ~~State~~ state also shall 1295
post the notification on the ~~Auditor~~ auditor of ~~State's~~ state's 1296
web site. 1297

(B) If the community school's current fiscal officer held 1298
that position during the period for which the school is 1299
unauditabile, upon receipt of the notification under division (A) 1300
of this section, the governing authority of the school may suspend 1301
the fiscal officer until the auditor of state or a public 1302
accountant has completed an audit of the school, except that if 1303
the school has an operator and the operator employs the fiscal 1304

officer, the operator may suspend the fiscal officer for that 1305
period. Suspension of the fiscal officer may be with or without 1306
pay, as determined by the entity imposing the suspension based on 1307
the circumstances that prompted the auditor of state's 1308
declaration. The entity imposing the suspension shall appoint a 1309
person to assume the duties of the fiscal officer during the 1310
period of the suspension. If the appointee is not licensed as a 1311
treasurer under section 3301.074 of the Revised Code, the 1312
appointee shall be approved by the superintendent of public 1313
instruction before assuming the duties of the fiscal officer. The 1314
state board of education may take action under section 3319.31 of 1315
the Revised Code to suspend, revoke, or limit the license of a 1316
fiscal officer who has been suspended under this division. 1317

(C) Notwithstanding any provision to the contrary in ~~Chapter~~ 1318
3314. of the Revised Code this chapter or in any other provision 1319
of law, a ~~the~~ sponsor of a ~~the~~ community school that is notified 1320
by the Auditor of State under division (A) of this section that a 1321
community school it sponsors is unauditale shall not enter into 1322
contracts with any additional community schools under section 1323
3314.03 of the Revised Code until between ninety days after the 1324
date of the declaration under division (A) of this section and the 1325
date the Auditor auditor of State state or a public accountant has 1326
completed a financial audit of ~~that~~ the school. 1327

~~(C)~~(D) Not later than forty-five days after receiving the 1328
notification ~~by the Auditor of State~~ under division (A) of this 1329
section ~~that a community school is unauditale~~, the sponsor of the 1330
community school shall provide a written response to the Auditor 1331
auditor of State state. The sponsor shall provide a copy of the 1332
response to the community school. The response shall include the 1333
following: 1334

(1) An overview of the process the sponsor will use to review 1335
and understand the circumstances that led to the community school 1336

becoming unauditabile; 1337

(2) A plan for providing the ~~Auditor~~ auditor of ~~State~~ state 1338
with the documentation necessary to complete an audit of the 1339
community school and for ensuring that all financial documents are 1340
available in the future; 1341

(3) The actions the sponsor will take to ensure that the plan 1342
described in division ~~(C)~~(D)(2) of this section is implemented. 1343

~~(D)~~(E) If a the community school fails to make reasonable 1344
efforts and continuing progress to bring its accounts, records, 1345
files, or reports into an auditable condition within ninety days 1346
after being declared unauditabile, the ~~Auditor~~ auditor of ~~State~~ 1347
state, in addition to requesting legal action under sections 1348
117.41 and 117.42 of the Revised Code, shall notify the ~~Department~~ 1349
school's sponsor and the department of the school's failure. If 1350
the ~~Auditor~~ auditor of ~~State~~ state or a public accountant 1351
subsequently is able to complete a financial audit of the school, 1352
the ~~Auditor~~ auditor of ~~State~~ state shall notify the ~~Department~~ 1353
school's sponsor and the department that the audit has been 1354
completed. 1355

~~(E)~~(F) Notwithstanding any provision to the contrary in 1356
~~Chapter 3314. of the Revised Code~~ this chapter or in any other 1357
provision of law, upon notification by the ~~Auditor~~ auditor of 1358
~~State~~ state under division ~~(D)~~(E) of this section that a the 1359
community school has failed to make reasonable efforts and 1360
continuing progress to bring its accounts, records, files, or 1361
reports into an auditable condition ~~following a declaration that~~ 1362
~~the school is unauditabile~~, the ~~Department~~ department shall 1363
immediately cease all payments to the school under ~~Chapter 3314.~~ 1364
~~of the Revised Code~~ this chapter and any other provision of law. 1365
Upon subsequent notification from the ~~Auditor~~ auditor of ~~State~~ 1366
state under that division that the ~~Auditor~~ auditor of ~~State~~ state 1367
or a public accountant was able to complete a financial audit of 1368

the community school, the ~~Department~~ department shall release all 1369
funds withheld from the school under this section. 1370

Sec. 3326.211. (A) If the auditor of state or a public 1371
accountant, pursuant to section 117.41 of the Revised Code, 1372
declares a science, technology, engineering, and mathematics 1373
school to be unauditabile, the auditor of state shall provide 1374
written notification of that declaration to the school and the 1375
department of education. The auditor of state also shall post the 1376
notification on the auditor of state's web site. 1377

(B) If the STEM school's current treasurer held that position 1378
during the period for which the school is unauditabile, upon 1379
receipt of the notification under division (A) of this section, 1380
the governing body of the school may suspend the treasurer until 1381
the auditor of state or a public accountant has completed an audit 1382
of the school. Suspension of the treasurer may be with or without 1383
pay, as determined by the governing body based on the 1384
circumstances that prompted the auditor of state's declaration. 1385
The governing body shall appoint a person to assume the duties of 1386
the treasurer during the period of the suspension. If the 1387
appointee is not licensed as a treasurer under section 3301.074 of 1388
the Revised Code, the appointee shall be approved by the 1389
superintendent of public instruction before assuming the duties of 1390
the treasurer. The state board of education may take action under 1391
section 3319.31 of the Revised Code to suspend, revoke, or limit 1392
the license of a treasurer who has been suspended under this 1393
division. 1394

(C) Not later than forty-five days after receiving the 1395
notification under division (A) of this section, the governing 1396
body of the STEM school shall provide a written response to the 1397
auditor of state. The response shall include the following: 1398

(1) An overview of the process the governing body will use to 1399

review and understand the circumstances that led to the school 1400
becoming unauditale; 1401

(2) A plan for providing the auditor of state with the 1402
documentation necessary to complete an audit of the school and for 1403
ensuring that all financial documents are available in the future; 1404

(3) The actions the governing body will take to ensure that 1405
the plan described in division (C)(2) of this section is 1406
implemented. 1407

(D) If the STEM school fails to make reasonable efforts and 1408
continuing progress to bring its accounts, records, files, or 1409
reports into an auditable condition within ninety days after being 1410
declared unauditale, the auditor of state, in addition to 1411
requesting legal action under sections 117.41 and 117.42 of the 1412
Revised Code, shall notify the school and the department of the 1413
school's failure. If the auditor of state or a public accountant 1414
subsequently is able to complete a financial audit of the school, 1415
the auditor of state shall notify the school and the department 1416
that the audit has been completed. 1417

(E) Notwithstanding any provision to the contrary in this 1418
chapter or in any other provision of law, upon notification by the 1419
auditor of state under division (D) of this section that the STEM 1420
school has failed to make reasonable efforts and continuing 1421
progress to bring its accounts, records, files, or reports into an 1422
auditale condition, the department shall immediately cease all 1423
payments to the school under this chapter and any other provision 1424
of law. Upon subsequent notification from the auditor of state 1425
under that division that the auditor of state or a public 1426
accountant was able to complete a financial audit of the school, 1427
the department shall release all funds withheld from the school 1428
under this section. 1429

Sec. 3328.16. (A) Each college-preparatory boarding school 1430

established under this chapter shall have a designated fiscal 1431
officer. The auditor of state may require by rule that the fiscal 1432
officer of any college-preparatory boarding school, before 1433
entering upon duties as fiscal officer, execute a bond in an 1434
amount and with surety to be approved by the school's board of 1435
trustees, payable to the state, conditioned for the faithful 1436
performance of all the official duties required of the fiscal 1437
officer. Any such bond shall be deposited with the school's board 1438
of trustees, and a copy of the bond shall be certified by the 1439
board and filed with the county auditor. 1440

(B) Before assuming the duties of fiscal officer, the fiscal 1441
officer designated under this section shall be licensed as a 1442
treasurer under section 3301.074 of the Revised Code. No 1443
college-preparatory boarding school shall allow a person to serve 1444
as fiscal officer who is not licensed as required by this 1445
division. 1446

Sec. 3328.37. (A) If the auditor of state or a public 1447
accountant, under section 117.41 of the Revised Code, declares a 1448
college-preparatory boarding school established under this chapter 1449
to be unauditabile, the auditor of state shall provide written 1450
notification of that declaration to the school and the department 1451
of education. The auditor of state also shall post the 1452
notification on the auditor of state's web site. 1453

(B) If the college-preparatory boarding school's current 1454
fiscal officer held that position during the period for which the 1455
school is unauditabile, upon receipt of the notification under 1456
division (A) of this section, the board of trustees of the school 1457
may suspend the fiscal officer until the auditor of state or a 1458
public accountant has completed an audit of the school, except 1459
that if the fiscal officer is employed by the school's operator, 1460
the operator shall suspend the fiscal officer for that period. 1461

Suspension of the fiscal officer may be with or without pay, as 1462
determined by the entity imposing the suspension based on the 1463
circumstances that prompted the auditor of state's declaration. 1464
The entity imposing the suspension shall appoint a person to 1465
assume the duties of the fiscal officer during the period of the 1466
suspension. If the appointee is not licensed as a treasurer under 1467
section 3301.074 of the Revised Code, the appointee shall be 1468
approved by the superintendent of public instruction before 1469
assuming the duties of the fiscal officer. The state board of 1470
education may take action under section 3319.31 of the Revised 1471
Code to suspend, revoke, or limit the license of a fiscal officer 1472
who has been suspended under this division. 1473

(C) Not later than forty-five days after receiving the 1474
notification under division (A) of this section, the board of 1475
trustees of the college-preparatory boarding school shall provide 1476
a written response to the auditor of state. The response shall 1477
include the following: 1478

(1) An overview of the process the board will use to review 1479
and understand the circumstances that led to the school becoming 1480
unauditable; 1481

(2) A plan for providing the auditor of state with the 1482
documentation necessary to complete an audit of the school and for 1483
ensuring that all financial documents are available in the future; 1484

(3) The actions the board will take to ensure that the plan 1485
described in division (C)(2) of this section is implemented. 1486

(D) If the college-preparatory boarding school fails to make 1487
reasonable efforts and continuing progress to bring its accounts, 1488
records, files, or reports into an auditable condition within 1489
ninety days after being declared unauditabile, the auditor of 1490
state, in addition to requesting legal action under sections 1491
117.41 and 117.42 of the Revised Code, shall notify the school and 1492

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.

Section 2. That existing sections 305.03, 319.04, 319.26, 321.37, 321.46, 507.02, 2921.13, 2921.44, and 3314.023 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.