



Ohio Legislative Service Commission

Bill Analysis

Daniel M. DeSantis

S.B. 6

130th General Assembly
(As Introduced)

Sens. Schaffer, Jordan, LaRose, Smith, Brown, Uecker, Lehner, Widener

BILL SUMMARY

- Establishes procedures for removing county auditors, county treasurers, and fiscal officers of townships and municipal corporations for negligently failing to perform a duty expressly imposed by law with respect to the office, or for negligently committing an act expressly forbidden by law with respect to the office.¹
- Specifies that all public officials are liable for the negligent loss of any public money received or collected by them or their subordinates. (Under current law, public officials are liable for the loss of all public money.)²
- Requires the Office of Budget and Management and other state agencies to cease all state funding, other than benefit assistance to individuals, to a public office of a county, municipal corporation, or township that is declared unauditible and that fails to make progress to bring its accounts into an auditible condition, until notice is received that a financial audit has been completed.³
- Establishes procedures for the Auditor of State, school districts, STEM schools, and college-preparatory boarding schools to follow when the Auditor or State declares a school district, STEM school, or college-preparatory boarding school to be unauditible, and requires the Department of Education to cease making payments to the district or school declared unauditible if the district or school fails to make

¹ R.C. 319.26, 321.37, 321.38, 507.15, and 733.78.

² R.C. 9.39.

³ R.C. 117.411(E).

progress to bring its accounts into auditable condition, until notice is received that a financial audit has been completed.⁴

- Requires the treasurer of a public school or a STEM school, and the fiscal officer of a community school or a college-preparatory boarding school, to be suspended when the Auditor of State or a public accountant declares a school district, STEM school, community school, or college-preparatory boarding school to be unauditible, and specifies that the suspension continues until the Auditor of State or a public accountant has completed an audit of the district or school.⁵
- Revises the procedures for the Auditor of State and community schools to follow when the Auditor declares a community school to be unauditible.⁶
- Bars a public servant who is a fiscal officer, including a school fiscal officer, and who is convicted of or pleads guilty to dereliction of duty, from holding any public office, employment, or position of trust in Ohio for four years, and specifies that such a public servant is not entitled to hold another public office until repayment or restitution required by the court is satisfied.⁷
- Requires that each college-preparatory boarding school have a designated fiscal officer who may be required by rule of the Auditor of State to execute a bond before entering upon the duties as a fiscal officer, and requires such a fiscal officer to be licensed as a treasurer.⁸
- Specifies that whenever a county auditor or county treasurer fails to perform the duties of office for 30 consecutive days, the office must be deemed vacant, except in the case of sickness or injury confirmed by the filing of a physician's certificate.⁹
- Declares that if a municipal corporation's charter establishes a procedure for removal of officers that conflicts with the bill's removal procedure, the procedure in the charter prevails.¹⁰

⁴ R.C. 3313.30, 3326.211, and 3328.37.

⁵ R.C. 3313.30(B), 3314.51(B), 3326.211(B), and 3328.37(B).

⁶ R.C. 3314.51.

⁷ R.C. 2921.44.

⁸ R.C. 3328.16.

⁹ R.C. 305.03.

¹⁰ R.C. 733.78(H).



- Specifies that a meeting to consider a complaint alleging misconduct on the part of a county auditor, county treasurer, township fiscal officer, or the fiscal officer of a municipal corporation are exempt from the Open Meetings Act, and specifies that records of the action, including the complaint and evidence, are not public records until the Attorney General designates the records to be public records.¹¹
- Requires the Auditor of State, rather than the County Auditors Association of Ohio, to issue a certificate of completion or a notice of failure to complete to county auditors regarding their continuing education courses, and specifies that if a county auditor [or a county treasurer] does not complete the continuing education courses, the board of county commissioners may not purchase a policy of professional indemnity insurance for the county auditor or county treasurer.¹²
- Establishes education programs, taken before assuming office or during the first year in office, and continuing education requirements, taken after assuming office, for township fiscal officers, auditors of municipal corporations, treasurers of municipal corporations, village fiscal officers, village clerk-treasurers, village clerks, and the appointed heads of municipal corporation finance departments.¹³
- Requires the sponsor of a community school to provide to the governing authority and fiscal officer of the school a written report regarding the review of the financial and enrollment records of the school not later than ten days after the review.¹⁴
- Prohibits a community school, on or after the bill's effective date, from opening for operation in any school year unless the governing authority of the school has posted a surety bond in the amount of \$50,000 with the Auditor of State.¹⁵

HISTORY

| ACTION | DATE |
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| Introduced | 2-12-2013 |

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¹¹ R.C. 121.22(D)(13), 149.43(A)(1)(dd), 319.26(G), 321.37(B), 507.15(G), and 733.78(I).

¹² R.C. 319.04 and 321.46(E)(3).

¹³ R.C. 507.12 and 733.81.

¹⁴ R.C. 3314.023.

¹⁵ R.C. 3314.50.

