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Did You Know – Fiscal Officer Training Information

As you may know, township fiscal officers are required to complete certain continuing education credits under the Fiscal Integrity Act (FIA), established by House Bill 10 of the 130th General Assembly. This law is meant to deter accounting errors and fraud with increased training requirements.

Newly elected or appointed fiscal officers must complete six hours of initial education courses before commencing their term in office or within the first year and an additional 18 hours of continuing education courses before the end of their first term, which must include two hours of ethics. If the township fiscal officer is appointed to fill a vacancy, the total hours of training will be prorated; appointed fiscal officers should check the Auditor's website to confirm the specific hours needed.

Re-elected fiscal officers must complete 12 hours of continuing education courses before the end of each subsequent term, including two hours of ethics training. Classes may include public records trainings offered by the Auditor of State or Attorney General, continuing education hours completed as a CPA, CPIM trainings, and continuing education hours approved by the Auditor of State.

Traditionally, fiscal officers may receive many of the required credits at the OTA Winter Conference. The OTA has confirmed with the Auditor of State applicability of these classes. The Auditor has confirmed that:

- Attendance at the OTA Winter Conference, even for a newly elected fiscal officer that has not yet taken office, is a proper public expenditure and will not be questioned in an audit;
- New fiscal officers may receive credit from the OTA Winter Conference for requirements under the FIA; and that
- Re-elected fiscal officers may apply continuing education hours earned at the OTA and Local Government Officials conferences toward FIA requirements for their upcoming term, provided that the officials have completed the requisite FIA training for their current unexpired terms.

As always, the OTA will provide numerous opportunities for continuing education credit at the OTA Winter Conference, including required ethics training. As submitted to the Auditor of State, a fiscal officer can receive up to nine hours of continuing education credit at the Conference if they attend a session in each timeslot. Check the OTA's website for classes at the 2020 Winter Conference that have been approved for FIA.

For more information on the Fiscal Integrity Act, visit <https://ohioauditor.gov/fiscalintegrity/>.

"Did You Know?" is informational only and is not intended to serve as legal advice.

