Duties Of The Township Fiscal Officer



The Township Fiscal Officer is an elected official and is independent of the Township Trustees, yet by law the Township Fiscal Officer must work closely with the Trustees. While the Trustees have the legislative authority in the township (ORC 505.01), the Township Fiscal Officer must keep an accurate record of all township accounts and transactions (ORC 507.04). It is the responsibility of the Township Fiscal Officer to comply strictly with the legal requirements set for the Township Fiscal Officer's duties, to establish and practice rules for efficient management of the Township Fiscal Officer's office, and to follow good accounting practices in maintaining records and accounts.

The Township Fiscal Officer has designated duties that are specified in the Ohio Revised Code, such as recording accurately the proceedings of the Board of Township Trustees, i.e., keeping the Minutes (ORC 507.04), plus numerous other ministerial duties which will be described in more detail in the following paragraphs. Nowhere in the Ohio Revised Code is there any indication that the Township Fiscal Officer is the corresponding secretary of the Trustees, nor is the Township Fiscal Officer required to keep the files of the Trustees, nor answer the telephone for the Trustees, or be a personal assistant for Trustees.

In practice, the Township Fiscal Officer and the Trustees must work together, particularly in fiscal matters. Their collective goal is to ensure all decisions and actions comply with the laws and regulations governing township governance.

Duties - The Township Fiscal Officer Shall

Required

- notify in writing the Board of Elections of the county in which the township is located of all vacancies caused by death, resignations, or otherwise, in the elective offices of the township. Such notification shall be filed not later than ten days after the vacancies occur (ORC 507.051),

- notify in writing the Board of Elections of the county in which the township is located of all changes in boundaries of that township. Such notification shall contain a plat clearly showing all boundary changes and shall be filed not later than ten days after the change of boundaries becomes effective (ORC 507.051),

- keep an accurate record of the proceedings of the Board of Township Trustees at all its meetings (ORC 507.04) and be familiar with the Open Meetings Act (Sunshine Laws) of the State. For details, see "Minutes of the Meetings of the Township Trustees," page 30,

- keep an accurate record of all the accounts and transactions of the Township Trustees (ORC 507.04) and be familiar with the public records laws of the State,

- immediately after the election or appointment of township officers, make a list of such persons, and then prepare a notice (called a "requisition") which tells each of these individuals to appear at a designated time and place before the Township Fiscal Officer, or some other authorized officer, so that the newly elected or appointed officers can take the oath of office and give bond,

- the Township Fiscal Officer shall then, either personally or through the services of the township constable, cause a copy of the list to be delivered to each of the appointed or elected officers. The list and the requisition, with the time and manner of delivery to each person noted on it, shall be returned and filed in the office of the Township Fiscal Officer (ORC 503.25),

- neither Sections 3.22 and 3.23 of the Ohio Revised Code, nor Section 7 of Article XV of the Ohio Constitution, prescribes specific language for the oath of office. All that is required is that the newly elected or appointed individual swear or affirm that he or she will support the Constitution of the United States and of the State of Ohio, and that he or she will, in all respects, uphold and enforce the laws of the State of Ohio, and that he or she will faithfully discharge the duties of (the office) upon which he or she is about to enter,

- keep an accurate record of the acceptance of the bonds of the township officers (ORC 507.04),

- collect the service charge for waste disposal services and administer them under rules and regulations established by the Board of Township Trustees. All such monies shall be kept in a separate fund designated as "the waste collection fund," and shall be appropriated and administered by the board. (For further information on legitimate uses of this fund, see ORC 505.31.),

- oversee the township fiscal records and keep from wrongfully removing, damaging, or disposing of them. In addition, the Fiscal records must be maintained in such a manner that they can be made available for inspection to any member of the general public at all reasonable times during regular business hours (OAG 86-057),

- as soon as approved by the Board of Township Trustees, and before being filed, the official bonds of constables shall be recorded by the Township Fiscal Officer in the book kept for that purpose. A copy of each recorded bond, certified by the Township Fiscal

Officer, shall be admitted in any court of the state as evidence, as if it were the original bond (ORC 507.08),

- issue checks, and
- prepare payrolls and all associated functions (e.g., tax reporting and deposits).

Activities - The Township Fiscal Officer May Administer Oaths

Permitted

- administer the oath of office to any elected or appointed township official. In addition to the other qualifications for office, every individual elected or appointed township official must take an oath of office (Ohio Constitution, Article XV, par. 7 and Ohio Revised Code 3.22).

  The oath of office requires an individual to swear or affirm support of the Constitutions of the United States and the State of Ohio and to faithfully discharge the duties of the office (ORC 3.22).

  Since religious beliefs may prevent some individuals from taking an oath, the Ohio Revised Code (3.21) and the Section 3, Article VI, United States Constitution permit a person to affirm his or her support to the Constitution and the laws of the state and nation, and

- take and certify affidavits which pertain to the business of his or her township or of the board of education of his or her local school district, or are connected with the official business of either the township or the local school district, including the official oaths of township and school officers, and oaths required in the execution, verification, and renewal of chattel mortgages (ORC 507.06).