

State Representative Jason Stephens, 93rd House District

Chairman Wiggam, Ranking Member Kelly, and Members of the committee,

Thank you for allowing me to provide sponsor testimony on House Bill 450 today. House Bill 450, if enacted, will allow for a layer of protection for outgoing and incoming local government fiscal officers as well as provide more transparency of local government to the taxpayer.

The goal of House Bill 450 is to create a Certificate of Transition which will provide local government fiscal officers a checklist to ensure a smooth exchange of information between outgoing and incoming fiscal officers.

As we all know, it is a great responsibility to serve as a public official. When that roll as a public official includes the fiduciary responsibilities of a fiscal officer, it is essential that vital information be transparent during a transition of office holders.

As it stands now, if the predecessor in a fiscal office does not keep accurate records, then the incoming officeholder may be subject to undue scrutiny. Likewise, if an incoming fiscal officer does not keep accurate records, then the former officeholder will have nothing documented to prove their records were in order when they left office.

House Bill 450 establishes a clear, auditable trail to protect both outgoing and incoming fiscal officers, which will ensure accountability and transparency during transition periods to the taxpayers.

Fiscal officers such as County Auditors, County Treasurers, Township Fiscal Officers, and School Treasurers are included in this bill, because of the financial responsibility they assume in these roles.

The Bill requires the Auditor of State to prescribe an inventory of items, accounts, and any other information needed by an incoming fiscal officer that will serve as a checklist for outgoing fiscal officer to include in the Certificate of Transition.

It is also important to note that the officeholders affected by this bill will be part of the process in determining what the Auditor will prescribe.

The intention of this bill is not to overly scrutinize every incoming and outgoing local fiscal officer; however, the intention is to facilitate an orderly and transparent transition process for fiscal officers in local government.

Hopefully, House Bill 450 will establish a system to protect the reputations of good fiscal officers and at the same time provide more transparency to the local taxpayer.

I will be happy to answer any questions the committee members may have at this time.