



**Senate Local Government, Public Safety and Veterans Affairs Committee  
Interested Party Written Testimony on HB 450  
Ohio Association of School Business Officials  
December 1, 2020**

Chair Manning, Vice Chair Brenner, Ranking Member Maharath and Members of the Senate Local Government, Public Safety and Veterans Affairs Committee, thank you for this opportunity to submit written, interested party testimony regarding House Bill (HB) 450. Today's comments are submitted on behalf of the members of the Ohio Association of School Business Officials, who are the treasurers/CFOs and other school business officials working in the public school districts around the state. The provisions in HB 450 would apply to the treasurer/CFO members of our association.

We want to begin by saying we appreciate that Auditor of State (AOS) Keith Faber met with a committee of OASBO members (school treasurers/CFOs) before seeking legislative support for the proposal that is now contained in HB 450. The committee members provided feedback about the proposal. We appreciate that the bill includes the recognition that under current law, outgoing school treasurers already have the duty to turn over "all books and papers in the treasurer's hands relating to the affairs of the district..." (Ohio Revised Code (ORC) 3313.28). The bill's new requirement for a Letter of Representation must follow this section of existing law for school treasurers.

We appreciate Auditor Faber's and the bill sponsor's (Representative Stephens) willingness to clarify in that same section of law, that educator licenses and reports of school statistics not be specifically named as required information to be turned over to a treasurer's successor. HB 491 passed by the 132<sup>nd</sup> General Assembly, removed responsibility for maintaining records on educator licenses from the school district treasurer. The current language in ORC 3313.28 assumes the treasurer is still in possession of this information. HB 450 removes this language.

We also want to express appreciation for the bill's requirement that the state auditor must consult with treasurers and fiscal officers, or from their affiliated groups, before prescribing the appropriate Letter of Representation for each local government entity's fiscal officers.

This consultation is particularly important to members considering that school treasurers are not elected to office, so the same tensions that might be present with a transition to a new elected fiscal officer are not an issue. The propensity for an exiting treasurer to leave a position without cooperating to provide relevant information to his/her successor, or to be unwilling to be available for consultations even after moving on to another position, is low. We look forward to working with state auditor to ensure that the uniqueness of the school treasurer's position is reflected in the Letter of Representation required of school treasurers.

Thank you again for the opportunity to share our thoughts on HB 450. Please feel free to contact us with questions.