



Local Government and Elections Committee
Senate Bill 15
Proponent Written Testimony
February 23, 2021

Chairman Gavarone, Vice Chair O'Brien, Ranking Member Maharath, and members of the Local Government and Elections Committee, thank you for the opportunity to submit written proponent testimony in support of Senate Bill (SB) 15.

My name is Jay Smith and I am the Director of Government and Legal Services for the Ohio Library Council (OLC). OLC is the statewide organization representing Ohio's 251 public libraries (rural, urban, and suburban) and the 8.4 million library cardholders they serve.

The fiscal officer is the chief financial officer for the library. Ohio Revised Code (ORC) Sec. 3375.32 provides for the appointment of the fiscal officer by the library board and specifies the bonding requirement for this position. Other sections, which deal with the fiscal officer's responsibilities, include ORC 3375.36 through 3375.39.

The responsibilities accruing to the fiscal officer are great in number, complexity, and magnitude. The fiscal officer is the one person legally responsible for safeguarding the public monies entrusted to the library. In addition, he/she is usually the individual most directly involved in receiving and disbursing funds on a day-to-day basis. In small and medium libraries, the fiscal officer is often the only financial employee and is therefore working on his/her own.

Currently, the Ohio Revised Code places accountability for library funds solely on the fiscal officer's shoulders. Since the board directly hires the fiscal officer, this employee is in a position different from all other employees, who are hired and supervised by the library director.

SB 15 serves to clarify when a library fiscal officer, and other local government treasurers or fiscal officers, may be held responsible for the loss of public funds resulting from the officers negligence or other wrongful act. In addition, the bill serves to protect these officers from liability for the loss of public funds when the officer has performed their official duties with reasonable care.

We would like to thank Sen. Wilson for introducing this legislation and offer our support for its passage.

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