



Proponent Testimony on Senate Bill 15  
*Fiscal Officer and Treasurer Liability*  
House State & Local Government Committee  
*Wednesday, February 9, 2022*

Chairman Wiggam, Vice Chair John, Ranking Member Kelly, and members of the House State & Local Government Committee, thank you for the opportunity to provide proponent testimony on Senate Bill 15. I am Tom Walsh, Vice President of the Ohio Association of Community Colleges (OACC), which represents the presidents and trustees from Ohio's twenty-three public two-year institutions. OACC is pleased to support SB 15 clarify when community college, county, municipal, township, and library treasurers or fiscal officers would be held personally liable for a loss of public funds.

The chief financial officers and fiscal treasurers of Ohio's public twenty-three community colleges – which include community colleges (ORC Chapter 3354), technical colleges (ORC Chapter 3357) and state community colleges (Chapter 3358) – are committed to protecting taxpayer dollars and other public funds. They take their fiduciary and legal responsibilities, and the trust placed in them by community college boards of trustees, seriously.

Under SB 15, fiscal officers would continue to be held liable for any loss of funds that occur due to negligence or a wrongful act; however, if they performed his or her duty with due diligence and reasonable care, then they would be protected should there be a loss of funds due to no fault of their own. By mirroring similar personal liability language already in place for school treasurers, SB 15 provides a reasonable and consistent standard that ensures these fiscal officers are held accountable should they act negligently or wrongfully yet protecting them from being unfairly punished should something occur beyond their control.

Once again, thank you for the opportunity to submit testimony in support of SB 15 and we would respectfully request your support of this bill. I would be happy to answer any questions you may have.