



Proponent Testimony on Senate Bill 15
Fiscal Officer and Treasurer Liability
Senate Local Government & Elections Committee
February 23, 2021

Chairwoman Gavarone, Vice Chair O'Brien, Ranking Member Maharath and members of the Senate Local Government & Elections Committee, thank you for the opportunity to submit proponent testimony on Senate Bill 15. My name is 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, which would clarify when county, municipal, township, library and community college 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, as well as the trust placed in them by community college boards of trustees, seriously. Under SB 15, fiscal officers would continue to be liable for any loss of funds that occur as a result of negligence or a wrongful act. However, the legislation would clarify that if a treasurer or fiscal officer 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.

OACC appreciates Senator Wilson's willingness to include community college fiscal officers or treasurers and for once again advancing this legislation. By mirroring similar personal liability language already in place for school treasurers, we believe that SB 15 provides a reasonable and consistent standard to ensure these officials continue to be accountable should they act negligently or wrongfully while not unfairly punishing them should something occur beyond their control.

Once again, thank you for the opportunity to submit testimony in support of SB 15 and I would respectfully request your support of this bill. Should you have any questions or concerns, please feel free to contact me at twalsh@ohioacc.org or (614) 221.6222.