



**GEAUGA PARK
DISTRICT**

VIA ELECTRONIC AND REGULAR MAIL

Chuck Walder
Geauga County Auditor
231 Main Street, Suite 1A
Chardon, Ohio 44024-1293
Email: cwalder@gcauditor.com

Christopher Hitchcock
Geauga County Treasurer
211 Main Street, Suite 1A
Chardon, Ohio 44024
Email: chitchcock@co.geauga.oh.us

Re: Transition of Fiscal and IT Services by July 1, 2021

Dear Auditor Walder and Treasurer Hitchcock:

Thank you, Auditor Walder, for your letter dated May 5, 2021 regarding the submission of contracts for certain IT services by the Geauga Park District board of park commissioners (“GPD”) to the Automatic Data Processing board (“ADP”) for ADP’s approval. I am available to ADP should it have any questions regarding those contracts.

In accordance with my commitment to keep you apprised of the GPD’s actions as it proceeds to transition the fiscal and IT services from the county, here are the following actions that have been taken thus far by GPD:

1. A resolution authorizing the Finance Manager of GPD to enter into an agreement with the Auditor of State to establish and maintain a uniform compatible computerized financial management and accounting system known as the Uniform Accounting Network, adopted by GPD at its regular board meeting on May 10, 2021 (a copy of Resolution No. 9-21 is attached for your reference);
2. A resolution to continue with the Geauga County Board of County Commissioners’ provision of health insurance, healthcare wellness program, workers’ compensation, and unemployment compensation, adopted by GPD at its regular board meeting on May 10, 2021 (a copy of Resolution 10-21 is attached for your reference); and
3. Consideration of proposed amendments to the GPD bylaws reflecting the intended transition to an appointed Treasurer and Fiscal Officer, which was discussed by GPD at its regular board meeting on May 10, 2021 in accordance with the current procedure



**GEAUGA PARK
DISTRICT**

for consideration of amendment of bylaws (copies of GPD's proposed amended bylaws, as well as a copy of the proposed resolution adopting such amendments to the bylaws, which will likely be considered at the next regular meeting of GPD, are attached for your reference).

Additionally, at its next regular meeting, GPD intends to consider resolutions appointing a Treasurer and Fiscal Officer and designating a depository for GPD's funds, assuming GPD receives responsive proposals from eligible banks and associations to its request for proposals. I will follow up with both of you after GPD's next regular meeting regarding those proposed resolutions.

GPD's goal is to transition the fiscal and IT services from the county effective July 1, 2021. As I understand it, Ohio law does not mandate any formal action by GPD to ensure that its funds transfer to its appointed treasurer upon this transition. However, should either or both of you, as the current fiscal officer of GPD and as the current treasurer and custodian of GPD's funds, prefer that GPD take action formally requesting this transfer of GPD's funds to GPD's likely appointed treasurer by July 1, 2021, please let me know.

Finally, attached for your reference is a copy of the Auditor of State's Bulletin 2021-25, dated April 30, 2021, regarding the certificate of transition that may need to be submitted by each of you in your capacities as current but outgoing fiscal officer and current but outgoing treasurer of GPD upon the transition July 1, 2021.

I appreciate your anticipated cooperation in ensuring this transition is seamless for GPD, its employees and staff, and the residents of this county. Feel free to contact me with any questions.

Sincerely,

John Oros
Executive Director
Geauga Park District

cc w/ encls.: Geauga County Board of Commissioners



GEAUGA PARK DISTRICT MEMORANDUM

DATE: May 10, 2021
TO: Board of Park Commissioners
CC: John Oros, Executive Director
FROM: Michael Frederick, Finance Manager
RE: **Resolution No. 9-21**

The following service contract is being submitted for approval; authorize the Finance Manager to enter into an agreement with the Auditor of State (AOS) to establish and maintain a uniform and compatible computerized financial management and accounting system known as the Uniform Accounting Network (UAN). AOS will provide the District with necessary goods, materials, and services to operate UAN.

This Memorandum serves as a request to approve the above agreement with AOS. Please, see the attachment for comprehensive services being offered to the District.

To be discussed:

- As a separate agenda item
 Under Park Updates

Action needed by Board:

- Motion needed
 None – informational only

For Board Packet Approval:

Date _____ Initials _____



GEAUGA PARK
DISTRICT

OHIO AUDITOR OF STATE
KEITH FABER



**AUDITOR OF STATE
UNIFORM ACCOUNTING NETWORK
PARTICIPATION AGREEMENT**

WHEREAS, Ohio Revised Code Section 117.101 authorizes the Auditor of State ("AOS ") to establish and maintain a uniform and compatible computerized financial management and accounting system known as the Uniform Accounting Network (UAN), and to enter into necessary agreements with public offices for the provision of necessary goods, materials, supplies and services to such public offices; and,

WHEREAS, Geauga Park District Local Government, in Geauga County, Ohio ("Local Government"), desires to participate in the UAN, pursuant to the terms of this Agreement and of any subsequent administrative rules adopted by AOS;

NOW, THEREFORE, AOS and Local Government do mutually agree as follows:

I. GENERAL CONSTRUCTION

AOS and Local Government recognize that the objective of the UAN is to provide public offices with efficient and economical access to data processing hardware and software as well as technical support. AOS and Local Government agree to use their best efforts to cooperate in this endeavor; and it is intended that this UAN Agreement be construed in a manner to best attain that objective. The UAN Agreement does not involve a sale of goods under Ohio law; and AOS and Local Government agree that Ohio Revised Code Chapter 1302 does not apply to this Agreement.

II. AOS OBLIGATIONS

A. Generally

All AOS obligations to Local Government concerning the UAN are represented in this Agreement and the Ohio Revised Code, and the Ohio Administrative Code. Local Government understands that while the UAN is designed to have the likely effect of reducing clerical costs related to financial management and accounting, AOS makes no representations or warranties, express or implied that reduced costs or other savings will result, or that any other improvements in performance will result. Furthermore, this Agreement does not modify or otherwise affect the duties imposed by law upon AOS or Local Government.

B. Computer Hardware

AOS will provide the Hardware listed in Exhibit A, attached hereto and incorporated herein (the "Hardware"), including equipment, peripherals and accessories, to execute the computer program known as "Entity Workbench." AOS will retain title to and ownership of the Hardware and provide for the maintenance of the Hardware as it

9160 Robinson Road • Chardon, Ohio 44024-9148

phone/440 • 286 • 9516 fax/440 • 286 • 1285

www.geaugaparkdistrict.org email/info@geaugaparkdistrict.org

Board of Park Commissioners / Howard Bates • William Dieterle
Dennis Bold • Mario Innocenzi • Pat Preston

Executive Director/ John Oros



deems appropriate.

AOS reserves the right to make substitutions and modifications in the specifications of the hardware at any time during the term of the Agreement. AOS will deliver the Hardware to the Installation Site, which shall be located at the address set forth in Exhibit B, attached hereto and incorporated herein.

C. Computer Software

AOS will permit Local Government to use the Software and the associated documentation known as "Entity Workbench." AOS will provide copies of all Software listed in Exhibit C, attached hereto and incorporated herein, necessary for Local Government to participate in the UAN.

D. Installation, Training and User Manuals

AOS will install all Software necessary for Local Government to participate in the UAN. AOS will provide training as it deems appropriate and user manuals which will remain in Local Government's custody during the term of this Agreement.

E. Audits

To the extent AOS deems practicable, AOS will utilize data generated through use of the UAN to conduct future audits of Local Government. [Existing users are currently being audited in this manner.]

F. Additional Assistance/ Cost

In the event it is mutually agreed between the AOS or her representative and the legislative authority of the Local Government, that additional assistance is needed by the Local Government and/or its staff, the scope of the assistance and the associated cost shall be agreed to in writing prior to or within 30 days of the start of the provision of the assistance.

III. LOCAL GOVERNMENT OBLIGATIONS

Local Government obligations are represented in this Agreement as well as in any administrative rules which AOS may later adopt.

A. Computer Hardware

1. Local Government agrees to follow all instructions as may be from time to time communicated by AOS to the Local Government for the care, operation and maintenance of Hardware including, but not limited to, instructions on notifying AOS of any malfunction or damage to the Hardware.

2. Local Government agrees to be responsible for the cost of repairing or



replacing any Hardware which is lost or damaged due to any condition or event outside of normal and authorized use. This includes, but is not limited to, damages or loss caused by:

- a. Fire, flood, humidity, temperature, and other environmental causes;
 - b. Theft and vandalism;
 - c. The improper use of supplies, accessories, attachments, or other devices;
 - d. Unauthorized or negligent use;
3. Local Government agrees to keep all Hardware provided by AOS in a safe, hazard free environment in accordance with the Hardware manufacturer's documentation and to allow reasonable access to the Hardware by AOS and its authorized agents during normal business hours upon reasonable notice.
4. Local Government agrees to keep all Hardware and Software provided by AOS at the authorized Installation Site specified in Exhibit B of this Agreement and will notify AOS within seven (7) days of any relocation in order to obtain reauthorization. Local Government shall affix and keep on any items provided by AOS, the bar code number identifying that the property is owned by AOS. Upon written demand of AOS or at the termination of this Agreement, Local Government agrees to pay all transportation costs for the return of the Hardware to either the Installation Site or to any other location designated by AOS.
5. Local Government agrees that all Hardware provided by AOS to the Local Government Fiscal Officer and authorized designees of the Local Government Fiscal Officer shall be used only for the purposes of serving the needs of the Local Government to meet the requirements of the UAN.

B. Computer Software

1. Local Government agrees that all Software provided by AOS to the Local Government and authorized designees of the Local Government shall be used only for the purposes of serving the needs of the Local Government to meet the requirements of the UAN.
2. Local Government agrees to make only one archival copy of the Software provided by the AOS. This copy shall be made for backup purposes only. Local Government shall not otherwise copy or duplicate any Software or program documentation provided by AOS, and shall maintain adequate security measures to safeguard the Software against unauthorized access, copying or duplication. Local Government shall also ensure that its Local Government Fiscal Officer, employees and authorized designee(s) comply with such



confidentiality and non-disclosure obligations as are required. Local Government shall notify AOS within three (3) business days if it knows or has reason to know of any unauthorized access, copying, duplication or use of the whole or any part of any Software provided by AOS. Local Government agrees to be bound by the terms and conditions of any license agreement for the Software.

3. Local Government recognizes that it does not own the software provided by AOS and that it has only a right of limited use. The Local Government will not attempt to modify the Software, decompile or disassemble the object code version thereof, nor to install the Software in any other computer system. Local Government also agrees that it will keep confidential and not disclose, display, impart, divulge or otherwise reveal the contents of the Software to any third party who does not need to obtain access thereto in the official business of the Local Government or of the State of Ohio.
4. Local Government agrees to incorporate in the Software provided by AOS all updates, enhancements and modifications issued by AOS. Local Government shall not permit anyone other than the authorized representatives of AOS to change or alter, in any way, any Software provided by AOS.
5. Local Government agrees that only Software provided by AOS will be installed on the Hardware provided by AOS. Unauthorized installation of Software will result in the Local Government being held responsible for any costs incurred in the removal of the Software or costs resulting from the unauthorized installation of Software.

C. Reporting

Local Government agrees that it will, as prescribed by AOS and pursuant to instructions from AOS, transmit a copy of its data to the AOS. Local Government will also provide all information AOS may from time to time request in order to permit AOS to assure the uninterrupted performance and operation of the UAN.

D. User Agreement

Local Government agrees that it shall require the Local Government Fiscal Officer, and any other authorized designee(s), before using any Hardware and/or Software, to execute the User Agreements in the forms shown in Exhibit D and E respectively, attached hereto and incorporated herein.

E. Insurance

Local Government is required to maintain adequate insurance coverage for all hardware provided by AOS. Local Government's insurance shall provide for the repair and/or replacement of hardware for events including but not limited to theft, electrical failure and acts of God.



IV. USER FEES

A. Amount

Local Government agrees to pay into the Uniform Accounting Network Fund ("UAN Fund"), on a quarterly basis, a monthly User Fee based on the Fee Schedule shown in Exhibit F, attached hereto and incorporated herein, and thereafter, at the rates and in the manner established by AOS by administrative rule. In addition to the monthly user fee, each local government participating in the Uniform Accounting Network shall also pay a monthly hardware surcharge of \$50 to cover the expense related to providing computer equipment described in Exhibit A to each participant pursuant to Exhibit F of this agreement. Local Government understands and agrees that the rates listed in the Fee Schedule shown in Exhibit F are subject to amendment at any time via administrative rule duly adopted by the Auditor of State. The initial User Fee payment will begin to accrue on the first day of the month following the completion of the classroom training provided by AOS.

B. Frequency and Method of Payment

Quarterly payments of User Fees will be due 30 days after receiving the quarterly invoice without the necessity of further demand for payment by AOS. All quarterly payments shall be made payable to the Treasurer of State - UAN Fund and mailed by the Local Government to:

Keith Faber
Auditor of State
Accounts Receivable Office
P.O. Box 1140
Columbus, Ohio 43216-1140

V. TERM AND TERMINATION

A. Term

This UAN Agreement is effective upon execution of this agreement and shall remain in effect until terminated as provided in this Agreement.

B. Termination by Local Government

Local Government may terminate this Agreement after twelve (12) months, after giving AOS ninety (90) days' written notice and by returning to AOS all Hardware and Software and other materials, as provided in Section VI.

C. Termination by AOS

1. AOS may terminate this Agreement without cause by giving Local Government ninety (90) days' written notice. Local Government shall upon



termination of the contract surrender to AOS within fourteen (14) days all Hardware and Software and other materials provided by AOS.

2. AOS may immediately terminate this Agreement if Local Government commits any breach of any term or provision of this Agreement that is not capable of being remedied, or in the case of a breach capable of being remedied, shall have failed to remedy the breach within thirty (30) days after the receipt of a request in writing from AOS to do so.

D. Liability After Termination

Following the effective date of termination, this Agreement shall be of no further force or effect except that Local Government shall remain liable for any of its obligations or liabilities arising from activities carried on by it hereunder prior to the effective date of termination of this Agreement, including, but not limited to those matters set forth in Section VII and Section VIII(E) of this Agreement.

VI. SURRENDER OF HARDWARE AND SOFTWARE

Upon termination of this UAN Agreement, Local Government shall immediately return to AOS, at Local Government's expense, all Hardware and Software provided by AOS, in the same condition as received, less normal wear and tear, and shall deliver to IT/UAN the Hardware and Software packed and ready for shipment to the place specified by AOS. Failure of Local Government to comply with the provisions of this clause shall permit AOS, without notice, to enter the Installation Site and remove all Software and other Materials provided by AOS under this Agreement, between the hours of 8:00 a.m. and 6:00 p.m. on any Monday through Friday.

VII. MISCELLANEOUS

A. Entire Agreement; Governing Law; Amendment; Severability

This Agreement constitutes the entire understanding between the parties concerning the subject matter of the Agreement and shall be governed by and construed in accordance with the laws of the State of Ohio. No waiver or amendment of any term or provision of this Agreement shall be effective unless made by a written instrument signed by both parties. Each term or provision of this Agreement shall be construed separately and, notwithstanding that any such provision may prove to be illegal or unenforceable, the remaining terms and provisions of this Agreement shall continue in full force and effect.

B. Headings

The headings to the clauses of this Agreement are for ease of reference only and shall not affect the interpretation or construction of this Agreement.



C. Assignment

This Agreement is personal to the Local Government, and Local Government shall not assign or otherwise transfer any of its rights or obligations hereunder, whether in whole or in part, without the prior express written consent of AOS.

D. Legal Relationship

Nothing in this Agreement shall render Local Government or AOS a partner, agent, representative or joint venturer of the other. AOS and Local Government shall not purport to undertake any obligation of the other, nor shall AOS be liable to Local Government for any debts, obligations or actions of Local Government.

E. Liability

AOS and its assigns, designees, developers or vendors shall not be liable to Local Government for any loss or damage sustained or incurred by Local Government resulting from any defect or error in the Hardware or Software, or from the use by Local Government of the Hardware or Software.*

F. Notice

All demands and notices concerning termination or breach of this Agreement shall be sent in writing by certified mail, return receipt requested, addressed to the respective parties at the addresses set forth below, or to such other address as each may hereafter designate:

To AOS: Uniform Accounting Network
Auditor of State
P.O. Box 1140
Columbus, Ohio 43216-1140

To Local Government: Geauga Park District
9160 Robinson Rd.
Chardon, OH 44024

G. Other Documents

Local Government agrees to execute any other documents AOS may reasonably require regarding the UAN including, but not limited to, the User Agreement and documents



**GEAUGA PARK
DISTRICT**

- * Moreover, the inclusion of a specific revenue source and/or expenditure in the software does not guarantee that your Local Government is authorized by law to engage in a transaction involving that specific revenue source and/or expenditure. Local Government is advised to consult its statutory legal counsel to determine whether a particular transaction is authorized by law.

relating to the Hardware and Software.



**GEAUGA PARK
DISTRICT**

IN WITNESS WHEREOF, the parties hereto, by and through their respective authorized representatives, have executed this Agreement as of and effective on this 10 day of May, 2021.

**KEITH FABER
AUDITOR OF STATE**

By: _____

Chief of Staff,
Office of the Auditor of State

ENTITY GOVERNING BOARD



**GEAUGA PARK
DISTRICT**

EXHIBIT A

HARDWARE

Equipment

- CPU
- Hard Drive
- CD ROM/CD RW
- Modem
- Monitor
- Speaker bar
- Keyboard
- Mouse

Peripherals

- Printer

Accessories

- Surge Protector



**GEAUGA PARK
DISTRICT**

EXHIBIT B

LOCAL GOVERNMENT INSTALLATION SITE

Location: Local Government Site Fiscal Officer's Residence

Address: 9160 Robinson Rd.
Chardon

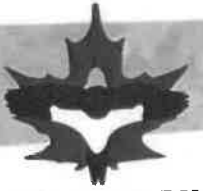
City: Chardon Zip Code: 44024

Installation Site Phone: (440) 286-9516 x 0877

Contact for Site Access: Michael Frederick

Phone Number(s) for Site Access: (440) 286-9516 x 0877

Access Hours: 8:00 AM - 4:00 PM



**GEAUGA PARK
DISTRICT**

EXHIBIT C

ENTITY WORKBENCH SOFTWARE

1. Operating System Software
 - a. Windows XP

2. Application Software
 - a. Accounting and Budgeting System Module
 - b. Payroll System Module (optional)
 - c. Cemetery Tracking System Module
 - d. Inventory Tracking System Module

3. Office Automation Software
 - a. Microsoft Office 2007
 - b. Microsoft Works (optional)

4. Utility and Support Software
 - a. Symantec Anti-Virus
 - b. Symantec pcAnywhere
 - c. Roxio Easy CD Creator
 - d. iPass Internet Access
 - e. Outlook Express
 - f. Printscreen 2000 Software
 - g. Amyuni PDF Writer

Note - Software includes associated documentation.



**GEAUGA PARK
DISTRICT**

EXHIBIT D

**LOCAL GOVERNMENT FISCAL
OFFICER'S USER AGREEMENT**

**AUDITOR OF STATE
UNIFORM ACCOUNTING NETWORK
AUTHORIZED USER AGREEMENT**

I, the undersigned, hereby certify that I am the Local Government Fiscal Officer of Geauga Park District Local Government, in Geauga County, Ohio ("Local Government"), and that I have been duly authorized by Local Government to use and operate the Hardware, Software and accompanying documentation (collectively, the "Computer Equipment") provided by the Auditor of State ("AOS"), to participate in the Uniform Accounting Network ("UAN"). This User Agreement is made pursuant to the attached UAN Agreement between AOS and Local Government. I agree to the following conditions concerning the care and use of the computer equipment and Software:

1. I understand that AOS owns the Hardware and that it has been provided to Local Government solely for participation in the UAN. I agree to follow all instructions issued by AOS for the care and maintenance of the Computer Equipment and to use it only for the official business of the Local Government. If the Computer Equipment is to be located in my home, I also agree to allow authorized agents of AOS and the Local Government to have reasonable access to it. I understand that if it becomes necessary to repair or to remove the Computer Equipment, I may be required to allow access to the Computer Equipment during regular business hours after I have received reasonable notice.
2. I agree to be personally responsible for the care and custody of the Computer Equipment which has been entrusted to my care. I understand that I will be subject to liability if I copy the Software and accompanying documentation or allow others to do so. I will allow only those persons duly authorized by Local Government or AOS to use the Computer Equipment provided by AOS.
3. I acknowledge that under the UAN Agreement, I am prohibited from changing, in any respect, the Computer Equipment provided by AOS.
4. I understand that the UAN is a voluntary cooperative venture between Local Government and AOS, for the benefit of the people of Local Government and the State of Ohio. I agree to learn all of the UAN procedures to the best of my ability, to take full advantage of the training provided by AOS, and to ask for help when necessary. I understand and agree that it is my responsibility to undertake the necessary training to become knowledgeable of all UAN procedures in order to properly operate the Computer Equipment.



5. I agree that, upon demand of either Local Government or AOS, I will make available all Computer Equipment provided by Local Government and AOS which is in my custody as well as any Software, documents and records which have been produced as a result of my work on the Computer Equipment.

Signed: *M. K. Z.*
Date: 5/10/21
Telephone: 440-286-9516



**GEAUGA PARK
DISTRICT**

EXHIBIT E

**LOCAL GOVERNMENT FISCAL
OFFICER'S AUTHORIZED
DESIGNEE USER AGREEMENT**

**AUDITOR OF STATE
UNIFORM ACCOUNTING NETWORK
AUTHORIZED USER AGREEMENT**

I, the undersigned, hereby certify that I am an authorized designee of the Local Government Fiscal Officer of Geauga Park District Local Government, in Geauga, County, Ohio ("Local Government"), and that I have been duly authorized by Local Government to use and operate the Hardware, Software and accompanying documentation (collectively, the "Computer Equipment") provided by the Auditor of State ("AOS"), to participate in the Uniform Accounting Network ("UAN"). This User Agreement is made pursuant to the attached UAN Agreement between AOS and Local Government. I agree to the following conditions concerning the care and use of the computer equipment and Software:

1. I understand that AOS owns the Hardware and that it has been provided to Local Government solely for participation in the UAN. I agree to follow all instructions issued by AOS for the care and maintenance of the Computer Equipment and to use it only for the official business of the Local Government. If the Computer Equipment is to be located in my home, I also agree to allow authorized agents of AOS and the Local Government to have reasonable access to it. I understand that if it becomes necessary to repair or to remove the Computer Equipment, I may be required to allow access to the Computer Equipment during regular business hours after I have received reasonable notice.
2. I agree to be personally responsible for the care and custody of the Computer Equipment which has been entrusted to my care. I understand that I will be subject to liability if I copy the Software and accompanying documentation or allow others to do so. I will allow only those persons duly authorized by Local Government or AOS to use the Computer Equipment provided by AOS.
3. I acknowledge that under the UAN Agreement, I am prohibited from changing, in any respect, the Computer Equipment provided by AOS.
4. I understand that the UAN is a voluntary cooperative venture between Local Government and AOS, for the benefit of the people of Local Government and the State of Ohio. I agree to learn all of the UAN procedures to the best of my ability, to take full advantage of the training provided by AOS, and to ask for help when necessary. I understand and agree that it is my responsibility to undertake the necessary training to become knowledgeable of all UAN procedures in order to properly operate the



Computer Equipment.

5. I agree that, upon demand of either Local Government or AOS, I will make available all Computer Equipment provided by Local Government and AOS which is in my custody as well as any Software, documents and records which have been produced as a result of my work on the Computer Equipment.

Signed: Don Sweeney
Date: 5/10/21
Telephone: 440-279-0842



**GEAUGA PARK
DISTRICT**

**EXHIBIT F
FEE SCHEDULE**

Total Resources		Monthly Fee	
\$ 0	to	\$50,000	\$ 8
\$50,001	to	\$100,000	\$ 18
\$100,001	to	\$150,000	\$ 30
\$150,001	to	\$200,000	\$ 37
\$200,001	to	\$250,000	\$ 44
\$250,001	to	\$300,000	\$ 51
\$300,001	to	\$350,000	\$ 62
\$350,001	to	\$400,000	\$ 72
\$400,001	to	\$450,000	\$ 83
\$450,001	to	\$500,000	\$ 95
\$500,001	to	\$600,000	\$105
\$600,001	to	\$750,000	\$135
\$750,001	to	\$1,000,000	\$165
\$1,000,001	to	\$2,500,000	\$215
\$2,500,001	to	\$5,000,000	\$255
\$5,000,001	to	\$7,500,000	\$280
\$7,500,001	to	\$10,000,000	\$300
\$10,000,001	or	MORE	\$325

UAN fees are calculated on total resources. "Total Resources" means the sum from the prior year, for all funds other than agency funds, of the unencumbered beginning of the year cash balances plus the total amount of all receipts and other financing sources except interfund advances, transfers, and the proceeds from the sale of bonds, notes and other debt. The auditor of state may exclude other funds or funding sources from the calculation of total resources. The total resources will be calculated by the office of the auditor of state for billing purposes.

In addition to the monthly fees, each local government participating in the Uniform Accounting Network shall also pay a monthly hardware surcharge of \$50 to cover the expense related to providing computer equipment to each participant.

For any local government office that participates in the Uniform Accounting Network but has not been in existence for at least one full calendar year, the monthly fee shall be based on a reasonable projection of the total resources as determined by the local government and the office of the auditor of state.

(Note: These fees are subject to amendment at any time via administrative rule duly adopted by the Auditor of State.)

RESOLUTION NO. 10-21

RESOLUTION TO CONTINUE WITH THE GEAUGA COUNTY BOARD OF COUNTY COMMISSIONERS' PROVISION OF HEALTH INSURANCE, HEALTHCARE WELLNESS PROGRAM, WORKERS COMPENSATION, AND UNEMPLOYMENT COMPENSATION TO THE GEAUGA PARK DISTRICT

WHEREAS, pursuant to Sections 1545.071 and 9.833 of the Ohio Revised Code, the Geauga County Board of Commissioners currently provides and/or offers the Geauga Park District with meaningful benefits, such as health insurance and a healthcare wellness program, for its employees and commissioners;

WHEREAS, the Geauga Park District is currently included in the Geauga County Board of Commissioners' provision of workers' compensation benefits through its payments, pursuant to Section 4123.29, et seq. of the Ohio Revised Code, into the state insurance fund administered by the Bureau of Workers' Compensation;

WHEREAS, the Geauga Park District is currently included in the Geauga County Board of Commissioners' provision of unemployment compensation benefits through its payment into the unemployment compensation fund pursuant to Chapter 4141 of the Ohio Revised Code managed by the Ohio Department of Job and Family Services;

WHEREAS, the Board of Park Commissioners of the Geauga Park District intends to appoint a treasurer to act as custodian of its funds and as fiscal officer for Geauga Park District pursuant to Sections 1545.07 and 1545.22 of the Ohio Revised Code and the Board of Park Commissioners of the Geauga Park District intends to designate a depository for its public moneys pursuant to Chapter 135 of the Ohio Revised Code; and

WHEREAS, upon the appointment of a treasurer and designation of a depository, the Board of Park Commissioners of the Geauga Park District desires to continue its inclusion in the Board of County Commissioners' provision of health insurance, healthcare wellness program, workers' compensation benefits, and unemployment compensation benefits by submitting payment for such inclusion directly to the fiscal account(s) of the Geauga County Board of Commissioners.

NOW, THEREFORE, BE IT RESOLVED by the Board of Park Commissioners of the Geauga Park District, Geauga County, Ohio that:

SECTION 1. After meeting in regular session on this 10th day of May 2021, the Board of Park Commissioners of the Geauga Park District hereby approves its continued inclusion in the Board of County Commissioners' provision of health insurance, healthcare wellness program, workers' compensation benefits, and unemployment compensation benefits for the Geauga Park District's employees and commissioners and authorizes its treasurer, when appointed, to submit payments for such inclusion directly to the fiscal account(s) of the Geauga County Board of Commissioners.

SECTION 2. It is hereby found and determined that all formal actions of the Board of Park Commissioners of the Geauga Park District concerning and relating to the passage of this Resolution were adopted in an open meeting of the Board of Park Commissioners of the Geauga Park District, and that all deliberations of the Board of Park Commissioners of the Geauga Park District that resulted in formal actions, were in meetings open to the public in compliance with all legal requirements, including Section 121.22, Ohio Revised Code.

SECTION 3. This Resolution shall take effect immediately upon its passage.

Bill Dieterle moved for adoption of the foregoing Resolution. Mario Innocenzi seconded the motion. Upon the call of the question, the vote was as follows:

Park Commissioner	YEA or NAY
Howard Bates, President	<u>Yea</u>
Pat Preston, Vice-President	<u> </u>
Dennis Ibold	<u>Yea</u>
Mario Innocenzi	<u>Yea</u>
William Dieterle	<u>Yea</u>

Adopted this 10th day of May, 2020. 2021

CERTIFICATION

The foregoing is a true and correct excerpt from the minutes of the meeting held on 10th day of May, 2021 of the Board of Park Commissioners of the Geauga Park District of the County of Geauga, State of Ohio, showing adoption of the Resolution hereinabove set forth.



John Oros, Executive Director
Gauga Park District

RESOLUTION AMENDING ARTICLES II, III, XI, AND XIX OF THE BYLAWS OF THE GEAUGA PARK DISTRICT BOARD OF PARK COMMISSIONERS

WHEREAS, pursuant to Section 1545.09 of the Ohio Revised Code and Article XIX of the Bylaws of the Geauga Park District Board of Park Commissions, the Board of Park Commissioners (the “Board”) wishes to amend its Bylaws to be consistent with its recent appointment of the Treasurer and Fiscal Officer and to allow for the Board to amend its Bylaws at either a regular meeting or special meeting of the Board.

NOW, THEREFORE, BE IT RESOLVED by the Board of Park Commissioners of the Geauga Park District, that:

SECTION 1. Article II Officers of the Bylaws of the Board shall be amended to insert a new first sentence in paragraph two to be read in full as follows:

“The Park Board shall appoint a Treasurer and Fiscal Officer, which Treasurer and Fiscal Officer shall serve as an ex officio officer of the Park Board. The Park Board shall also appoint the Executive Director, the Deputy Director, if any, legal counsel, and the Secretary to the Park Board.”

SECTION 2. Article III Duties of Officers of the Bylaws of the Board shall be amended to insert a new second paragraph to be read in full as follows:

“The Treasurer and Fiscal Officer shall keep the accounts of the Park Board, shall act as custodian of the Park Board’s funds and as fiscal officer of the Geauga Park District, and shall, in accordance with Section 1545.22(A) of the Ohio Revised Code, certify that there are funds of the Park Board sufficient to provide for any contract of the Park Board prior to such contract being effective.”

SECTION 3. Article XI Payment of Bills and Obligations of the Bylaws of the Board shall be deleted in its entirety and amended to read in full as follows:

“All vouchers in payment of bills shall be certified by the Executive Director, Deputy Director, or the Executive Directors’ designee. Expenditure Vouchers and Payroll Vouchers shall be approved and certified to the Treasurer and Fiscal Officer of the Park Board by the Executive Director, Deputy Director, or the Executive Directors’ designee, and shall be ratified by the Park Board. Upon the certification by the Treasurer and Fiscal Officer that there are funds of the Park Board sufficient to provide for any contract of the Park Board sufficient to provide for any contract of the Park Board, the Treasurer and Fiscal Officer shall disburse the funds and/or approve the expenditures of the Park Board.”

SECTION 4. Article XIX Amendment of Bylaws of the Bylaws of the Board shall be deleted in its entirety and amended to read in full as follows:

“These Bylaws may be amended by an affirmative vote of a majority of the members of the Park Board at a special or regular meeting of the Park Board.”

SECTION 5. It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this Resolution were adopted in an open meeting, and that all deliberations of this Board and of any of its Committees, on or after December 2, 1975, that resulted in formal actions, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 6. This Resolution shall be effective immediately upon its passage.

_____ moved for adoption of the foregoing Resolution Amending Articles II, III, XI, and XIX of the Bylaws of the Geauga Park District Board of Park Commissioners, and _____ seconded the motion. Upon the call of the question, the vote was as follows:

Park Commissioner	YEA or NAY
Howard Bates	_____
Pat Preston	_____
Bill Dieterle	_____
Dennis Ibold	_____
Mario Innocenzi	_____

Adopted this _____ day of _____, 2020.

CERTIFICATION

I certify that the foregoing is a true and correct copy of Resolution No. 2020 - _____ which was duly enacted on the _____ day of _____, 2020, by the Board of Park Commissioners of the Geauga Park District.

John Oros, Executive Director
Gauga Park District

GEAUGA COUNTY PARK DISTRICT
BOARD OF PARK COMMISSIONERS

BYLAWS

ARTICLE I STATEMENT OF PURPOSE

The Geauga County Park District (Gauga Park District) was established in accordance with Section 1545 of the Ohio Revised Code. Gauga Park District was created to conserve, preserve and protect the natural resources of the State, including forests, fields, streams, lakes and wetlands, and the plants and animals which live in these habitats. The Mission of the Gauga Park District is to preserve, conserve, and protect the natural features of Gauga County and to provide outdoor recreational experiences to our residents of every age, every ability and at all times of the year. Portions of the Park areas may be physically developed for recreational use as needed to meet the recreational needs of Gauga County residents and portions may be preserved in their natural state for future generations.

ARTICLE II OFFICERS

The officers of this board shall consist of a President and Vice President, who shall be elected by the Park Board annually at the first meeting in January, each to serve until his or her successor is elected.

The Park Board shall appoint a Treasurer and Fiscal Officer, which Treasurer and Fiscal Officer shall serve as an ex officio officer of the Park Board. The Park Board shall also appoint the Executive Director, the Deputy Director, if any, legal counsel, and the Secretary to the Park Board.

ARTICLE III DUTIES OF OFFICERS

The President shall preside at all meetings of the Park Board and, with the consent of the Park Board, shall appoint all committees of the Park Board. In the absence or disability of the President, the Vice President shall serve in the place of the President.

The Treasurer and Fiscal Officer shall keep the accounts of the Park Board, shall act as custodian of the Park Board's funds and as fiscal officer of the Gauga Park District, and shall, in accordance with Section 1545.22(A) of the Ohio Revised Code, certify that there are funds of the Park Board sufficient to provide for any contract of the Park Board prior to such contract being effective.

The Executive Director shall be the Chief Executive Officer of the Gauga Park District. In the absence or disability of the Executive Director, the Deputy Director shall serve in the place of the Executive Director. In the absence of both the Executive Director and the Deputy Director the park board will appoint a temporary replacement for the Executive Director.

The Secretary to the Park Board, shall make an accurate and permanent record of the proceedings of the Park Board and affix his or her signature thereto after the proceedings have been approved

by the Board. The Executive Director, his/her designee, or the Deputy Director shall designate all vouchers that are submitted to the Park Board for approval before payment, shall designate all checks to be signed or stamped payable to Geauga Park District, shall deposit to the credit of Geauga Park District all monies received, shall sign all legal documents for and on behalf of the Board, and shall be the proper person to certify any action of the Park Board.

ARTICLE IV REGULAR MEETINGS

The regular meetings of the Park Board shall be held once a month on a regular day and at a regular time, unless otherwise ordered by the Park Board. When said regular meeting day falls upon a legal holiday, the regular meeting shall be rescheduled by the Park Board. The day and time of regular meetings shall be determined by action of the Park Board. The time and place of all regular meetings of the Park Board may be determined by consulting the Park District's website at www.geaugaparkdistrict.org, or by calling the Park District at 440 286 9516 during regular business hours, or by requesting in writing reasonable advance notification of such regular meetings from the Park Board by either regular mail or by e-mail.

ARTICLE V SPECIAL MEETINGS

Special meetings of the Park Board shall be held upon call of the President. The Executive Director may request a special meeting of the Park Board upon approval by the President. A quorum of Board members must be present to conduct a special meeting and to conduct any business. Notices of special meetings shall be given by telephone to, mailed to or personally served on, each Board member at least forty-eight hours before the time of such meeting. If any member of the Park Board is out of the County, or otherwise unreachable, for a period of at least forty-eight hours before such special meeting, failure of such member to receive notice of a special meeting shall not invalidate such meeting or any of its proceedings. The time and place and purpose of all special meetings of the Park Board may be determined by consulting the Park District's website at www.geaugaparkdistrict.org, or by calling the Park District at 440 286 9516 during regular business hours, or by requesting in writing reasonable advance notification of such special meetings from the Park Board by either regular mail or by e-mail.

ARTICLE VI EMERGENCY MEETINGS

Emergency meetings of the Park Board may be held upon call of the President, or upon request to the Executive Director by two members of the Park Board. Notices of emergency meetings shall be given by telephone or personally served on each member at least one hour before the time of such meeting. The time and place and purpose of all emergency meetings of the Park Board may be determined by consulting the Park District's website at www.geaugaparkdistrict.org, or by calling the Park District at 440.286.9516 during regular business hours, or by requesting in writing reasonable advance notification of such emergency meetings from the Park Board by either regular mail or by e-mail. Due however to the emergency nature of such meetings, advance determination of the time and place and purpose of such emergency meetings may necessarily be difficult or impossible to provide in every instance.

ARTICLE VII EXECUTIVE SESSIONS

The Park Board may hold an executive session only after a majority of the Board determines, by a roll call vote, to hold such a session and only during a regular, special or emergency meeting and only for the purposes as set out in the Ohio Revised Code Section 121.22.

ARTICLE VIII QUORUM

A majority of serving Park Board members shall constitute a quorum of the Park Board for any meeting. Action of the Board may be by motion or resolution. The affirmative votes of a majority of members shall be necessary to adopt any motion or resolution. All votes shall be taken by call of the roll and answered by yes or no or abstain. Votes to abstain shall not be counted. Roll shall be called in descending order of the respective members' terms.

ARTICLE IX PUBLIC MEETINGS

The Park Board shall perform its business, including the adoption of resolutions and motions, at public meetings held and conducted in accordance with applicable provisions of the Ohio Revised Code and these Bylaws. The current edition of Roberts Rules of Parliamentary Procedure shall govern the proceedings of the Park Board when not expressly covered or provided for herein.

ARTICLE X PUBLIC RECORDS

An accurate and permanent record of the proceedings and minutes of all meetings, regular, special or emergency shall be kept and entered in a book to be known as the Journal of Proceedings and the records of each meeting in the Journal of Proceedings shall be and constitute the only evidence of the acts of the Park Board at such meetings when signed at the end of the record of such meeting by the presiding officer and Executive Director. The Executive Director shall be the official custodian of all records of the Park Board.

ARTICLE XI PAYMENT OF BILLS AND OBLIGATIONS

All vouchers in payment of bills shall be certified by the Executive Director, Deputy Director, or the Executive Directors' designee. Expenditure Vouchers and Payroll Vouchers shall be approved and certified to the Treasurer and Fiscal Officer of the Park Board by the Executive Director, Deputy Director, or the Executive Directors' designee, and shall be ratified by the Park Board. Upon the certification by the Treasurer and Fiscal Officer that there are funds of the Park Board sufficient to provide for any contract of the Park Board sufficient to provide for any contract of the Park Board, the Treasurer and Fiscal Officer shall disburse the funds and/or approve the expenditures of the Park Board.

ARTICLE XII

CONTRACTUAL RELATIONSHIP, BOARD APPROVAL

No contract, agreement, deed, option or other document or action creating any right or obligation, contractual relationship from, in or to the Park Board shall be executed, given, transferred, assigned, delivered, accepted or received on behalf of the Park Board except with the approval or authorization of the Park Board, unless same has been approved in the annual appropriations, and/or unless it is not covered by the competitive bidding requirements of ORC 307.86. The Executive Director, Deputy Director, or the Executive Directors' designee have authority to execute change orders on existing goods or services of approved annual appropriations and other contracts not covered by the requirement of ORC 307.86 to the extent they do not exceed the budgeted amount approved by the Park Board.

ARTICLE XIII

CONTRACTING SPECIAL SERVICES

In hiring or contracting for professional, technical, consulting, or other special services, the Park Board, after considering the competence, ability, and availability of any person, firm, or corporation, with or without the recommendation of the Executive Director, may approve the hiring of any such person, firm, or corporation and authorize a contract therewith. Such contract may be in the form of a proposal submitted to the Park Board by such person, firm, or corporation.

ARTICLE XIV

REMOVAL OF RECORDS

No paper or document belonging to the permanent files of the Park Board shall be taken from the park office without the written approval of a majority of the members of the Park Board, or upon legal process.

ARTICLE XV

COMMUNICATIONS PRESENTED TO THE PARK BOARD

All petitions, applications, and communications intended for the consideration of the Park Board, other than those presented or requested by members of the Board, must be in writing and presented to the President of the Board. The Park Board may grant exceptions to such requirements on a case by case basis.

ARTICLE XVI

MEETING AGENDA

The meeting Agenda of the Park Board shall be prepared, following a discussion prior to the regular meetings, between the ranking official of the Geauga Park District staff and the President of the Board. Adjustments to the published agenda are allowed at the discretion of the President of the Board or a majority of the Commissioners of the Board present.

ARTICLE XVII

STAFFING AND COMPENSATION SCHEDULE

The Executive Director shall be responsible for all hiring, promotions, demotions, or terminations and shall establish the rate of pay for any individual employee who is hired, promoted, or demoted according to park district compensation schedules or other established policy. The Board will be responsible for the hiring/interview process for the positions of Deputy Director and Director. Any adjustments to compensation for employees must be first approved by the Board.

The establishment of a new position, or restructuring affecting managerial or supervisory employees, shall first be approved by the Board prior to implementation by the Executive Director. The Board retains the right to review and approve any terminations or demotions determined by the Executive Director.

ARTICLE XVIII

COMMITTEES

The Board may create committees. Appointment to committees shall be by an affirmative vote of a majority of the Board.

ARTICLE XIX

AMENDMENT OF BYLAWS

These Bylaws may be amended by an affirmative vote of a majority of the members of the Park Board at a special or regular meeting of the Park Board.

ARTICLE XX

CONFLICT OF INTEREST

All members of the Board of Park Commissioners (“Commissioners”) shall endeavor to conduct themselves in Geauga Park District matters according to the highest ethical standards and shall strive to avoid even the slightest appearance of impropriety. In that regard, Commissioners shall not – either directly or indirectly—derive a personal profit or advantage from their positions as Commissioners, in that the prime obligation of a Commissioner is to the Geauga Park District and not to himself or herself. No contract or business relationship shall be entered into between the Geauga Park District and a Commissioner or any entity in which that Commissioner or his or her family have significant interest, unless the material facts of the relationship and transaction are disclosed or are made known to the Board and a majority of the disinterested commissioners specifically authorize the contract or business relationship. Commissioners shall generally abstain from discussing at a meeting, or voting upon, any matter in which they, their immediate family members or any entity in which they have significant interest, have a personal financial interest in that outcome. No Commissioner shall solicit personal favors or exert—direct or implied—influence on any Geauga Park District employee in order to gain business or personal favors for himself. If a Commissioner believes that he or she may have a conflict of interest in some other way, that Commissioner must disclose such to the Board. Every Commissioner shall strive to put the interests of the Geauga Park District above any personal considerations to benefit himself, herself, family, or others.

ARTICLE XXI

ACTIVITIES

Consistent with the purpose set forth in Article I, park activities, including preservation, conservation, and approved outdoor recreation, will include and may be conducted on park land pursuant to the provisions of O.R.C. §§1545.09 and 1545.11 and subject to the Rules and Regulations as amended from time to time by the Park Board.

PASSED: July 5, 1989, Amended March 9, 1994, Amended January 14, 1997, Amended September 9, 2003, Amended October 16, 2007, Amended October 8, 2013, Amended November 19, 2013, Amended March 4, 2014, Amended July 8, 2014, Amended November 5, 2014, Amended July 14, 2015, Amended February 9, 2016, Amended July 5, 2016

OHIO AUDITOR OF STATE KEITH FABER



Auditor of State Bulletin 2021-005

DATE ISSUED: April 30, 2021

TO: All County Treasurers and Fiscal Officers as Defined by Ohio Revised Code § 5705.01 (D)

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Ohio Revised Code § 117.171 – Certificate of Transition by Outgoing Fiscal Officer

Bulletin Purpose

The purpose of this bulletin is to prescribe the form and substance of the Certificate of Transition by outgoing fiscal officer as required by recently enacted [§ 117.171 of the Ohio Revised Code](#) (ORC). All county treasurers and fiscal officers¹ as defined by [ORC § 5705.01 \(D\)](#), shall timely complete and submit the Auditor of State (AOS) Certificate of Transition to document compliance with ORC § 117.171 and to record all required inventory.

Implementation Date

The requirements of this bulletin and ORC § 117.171 shall be met prospectively from issuance and shall document any change or transition in the position of county treasurer or fiscal officer.

Background

The Certificate of Transition is to facilitate a smooth and efficient transition of power or change in position to benefit both incoming and outgoing county treasurers and fiscal officers as defined by ORC § 5705.01 (D), as well as the constituents of the affected entity.

County treasurers and fiscal officers as defined by ORC § 5705.01 (D) were included in this law because of the many financial responsibilities that can affect the overall fiscal health of their respective entities. Because of this, it is necessary for all county treasurers and fiscal officers to

¹ Refer to the attached list of entity fiscal officers required to provide a Certificate of Transition.

provide a complete and accurate list of items as required by statute and as prescribed by the AOS to their successor in office or position.

Bulletin Detail

The information below is intended to help provide clarity regarding compliance with ORC § 117.171:

1. The provisions of ORC § 117.171 should be applied any time there is a change in the position of county treasurer or fiscal officer as defined by ORC § 5705.01 (D).
2. ORC § 117.171 is not limited only to retirements, but applies to any departure, including interim office holders.
3. Although ORC § 117.171 does not specify a due date for the certificate of transition, it is intended to be provided by the outgoing office holder to their successor on or before the outgoing agency office holder's last official day in that position from the date of issuance of this bulletin and going forward.
4. If an incoming official suspects noncompliance with ORC § 117.171 or an outgoing official has questions about compliance, the official should [submit a complaint or inquiry](#) to the AOS. Noncompliance with ORC § 117.171 will be assessed by the AOS on a case by case basis as appropriate or during the next financial audit of the entity the complaint concerns.
5. Five Certificate of Transition shells are attached to this bulletin for: County Treasurers, County Auditors, Township Fiscal Officers, School Board Treasurers, and a universal Certificate of Transition for all other fiscal officers as defined by ORC § 5705.01 (D). Copies of these shells are also be available on the AOS website [here](#).
6. As a best practice, incoming county treasurers and fiscal officers as defined by ORC § 5705.01 (D) should prepare their Certificate of Transition as soon as possible upon taking office and consistently update it for as long as they hold the position. All current county treasurers and fiscal officers as defined by ORC § 5705.01 (D) should prepare their Certificate of Transition as soon as possible upon the issuance of this bulletin and consistently update it for as long as they hold the position.

Questions

If you have any questions regarding the information presented in the Bulletin, please contact the Center for Audit Excellence at the Auditor of State's Office at (800) 282-0370.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Ohio Auditor of State

Fiscal officers under § 5705.01 (D):

County auditor (in case of a county)

City auditor or village clerk (in case of a municipal corporation)

Township fiscal officer (in the case of a township)

Chief accounting officer (in case of a municipal university under board control)

Treasurer of board of education

County school financing district - Treasurer of educational service center (ESC) governing board that serves as the taxing authority

Joint police district treasurer

Joint fire district – clerk of the board of the fire district trustees

Joint ambulance district – clerk of the board

Joint emergency medical district – fiscal officer appointed under ORC § 307.053 (D)

Fire and ambulance district – fiscal officer appointed under ORC § 505.375

Joint recreation district – person designated under ORC § 755.15

Union cemetery district – the clerk of the municipal corporation designated under ORC § 759.34

Children’s home district – ESC – general health district – joint county alcohol, drug addiction and mental health services district – county library district – detention facility district under ORC § 2151.65 – a combined district under ORC § 2152.41 and 2151.65 – a metropolitan park district for which no treasurer has been appointed per ORC § 1545.07 ---- the county auditor of the county designated by law to act as the auditor of the district

A metropolitan park district with an appointed treasurer per ORC § 1545.07 --- that treasurer

Drainage improvement district – the county auditor in which the district is located

Lake facilities authority – the fiscal officer designated under ORC § 353.02

Regional student education district – the fiscal officer appointed per ORC § 3313.83

In all other cases, the officer responsible for keeping the appropriation accounts and drawing warrants for the expenditure of the moneys of the district or taxing unit

[CERTIFICATE OF TRANSITION FOR COUNTY TREASURERS]

(To be included on the official letterhead)

Certificate of Transition from Outgoing County Treasurer

[Date]

[Name of incoming official], Incoming County Treasurer

[County Name] County

[Entity Address]

[City], Ohio [Zip]

(NOTE: If a successor has not been elected/appointed, the certificate should be addressed to the appointing authority)

In accordance with Ohio Revised Code (ORC) §§ 117.171 and 321.06, I, [Name of outgoing official], have prepared this certificate of transition before leaving office as County Treasurer for [County Name] County on [Last Date in Office]. This certificate contains an inventory of items and other information which is my responsibility to provide to my successor/successor's office.

Due to security concerns and internal control measures, any passwords or pins to accounts are **not** included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Before leaving office, I have provided the following items, documents or access, as applicable, which are under my purview as County Treasurer:

___ Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

___ List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

___ List of all systems utilized, including accounting and inventory systems, and directions to access them.

___ List of all bank and investment accounts, including bank reconciliations and accompanying support as well as the related signatories associated with these accounts, and any other related external systems.

___ List of any cash, checks, and any other monies including any petty cash accounts and change funds (cash on hand).

___ Current operations and/or policy manual.

___ List of statutory filings, notifications and any other statutorily required responsibilities.

___ Current governing documents and strategic plans (e.g. constitution, bylaws, union and other agreements, meeting minutes, etc.)

[CERTIFICATE OF TRANSITION FOR COUNTY AUDITORS]

(To be included on the official letterhead)

Certificate of Transition from Outgoing County Auditor

[Date]

[Name of incoming County Auditor], Incoming County Auditor

[County Name] County

[Entity Address]

[City], Ohio [Zip]

(NOTE: If a successor has not been elected/appointed, the certificate should be addressed to the appointing authority)

In accordance with Ohio Revised Code (ORC) §§ 117.171 and 319.27, I, [Name of outgoing official], have prepared this certificate of transition before leaving office as County Auditor for [County Name] County on [Last Date in Office]. This certificate contains an inventory of items and other information which is my responsibility to provide to my successor/successor's office.

Due to security concerns and internal control measures, any passwords or pins to accounts are **not** included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Before leaving office, I have provided the following items, documents or access, which are under my purview as County Auditor:

___ Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

___ List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

___ List of all systems utilized, including accounting and inventory systems, and directions to access them.

___ List of all bank and investment accounts, including bank reconciliations and accompanying support as well as the related signatories associated with these accounts, and any other related external systems.

___ List of any cash, checks, and any other monies including any petty cash accounts and change funds (cash on hand).

___ Current operations and/or policy manual.

___ List of statutory filings, notifications and any other statutorily required responsibilities.

___ Current governing documents and strategic plans (e.g. constitution, bylaws, union and other agreements, meeting minutes, etc.)

[CERTIFICATE OF TRANSITION FOR TOWNSHIP FISCAL OFFICERS]

(To be included on the official letterhead)

Certificate of Transition from Outgoing Township Fiscal Officer

[Date]

[Name of incoming fiscal officer], Incoming Township Fiscal Officer

[Township Name] Township, [County Name] County

[Entity Address]

[City], Ohio [Zip]

(NOTE: If a successor has not been elected/appointed, the certificate should be addressed to the appointing authority)

In accordance with Ohio Revised Code (ORC) §§ 117.171 and 503.28, I, [Name of outgoing township fiscal officer], have prepared this certificate of transition before leaving office as Township Fiscal Officer for [Township Name] Township, [County Name] County on [Last Date in Office]. This certificate contains an inventory of items and other information which is my responsibility to provide to my successor/successor's office.

Due to security concerns and internal control measures, any passwords or pins to accounts are not included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Before leaving office, I have provided the following items, documents or access, as applicable, which are under my purview as Township Fiscal Officer:

___ Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

___ List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

___ List of all systems utilized, including accounting and inventory systems, and directions to access them.

___ List of all bank and investment accounts, including bank reconciliations and accompanying support as well as the related signatories associated with these accounts, and any other related external systems.

___ List of any cash, checks, and any other monies including any petty cash accounts and change funds (cash on hand).

___ Current operations and/or policy manual.

___ List of statutory filings, notifications and any other statutorily required responsibilities.

____ Current governing documents and strategic plans (e.g. constitution, bylaws, union and other agreements, meeting minutes, etc.)

____ Organizational chart and position descriptions/responsibilities for all personnel of the official's office if applicable.

____ List of all current leases, contracts, outstanding loans and advances, lines of credit, debt schedules, continuing disclosure obligations, State and Federal grant agreements, and any other agreements.

____ All budgetary documents including budgets, certificates or amended certificates of estimated resources and appropriations, past audits and management letters, and copies of budget commission filings.

____ List of any pending correspondence or other matters requiring immediate attention.

____ Any other records pertaining to the operation of the office such as payroll, insurance policies, bonds of elected officials or employees, levy language for all levies currently being collected, etc.

____ All books, records, documents, laws, obligations, papers, blanks, and all other articles and property in the township fiscal officer's possession belonging to the township, as required by ORC §503.28.

My signature below represents my certification the information provided is complete and accurate.

[Name], Outgoing Fiscal Officer, [Township Name] Township, _____ Date
[County Name] County

My signature below acknowledges receipt of the items and other information identified in this letter of representation.

[Name], Incoming Fiscal Office, [Township Name] Township, _____ Date
[County Name] County

Per Ohio Revised Code § 117.171, the outgoing officeholder and incoming officeholder/office are each mandated to retain a copy of the letter in the event the Auditor of State determines it is necessary to test the accuracy of this letter.

[CERTIFICATE OF TRANSITION FOR OHIO K-12 SCHOOL DISTRICTS TREASURER/CFO]

(To be included on the School District's official letterhead)

Certificate of Transition from Outgoing School District Treasurer/CFO

[Date]

[Name of incoming Treasurer/CFO], Incoming Treasurer/CFO

[School District Name], [County Name] County

[Entity Address]

[City], Ohio [Zip]

(NOTE: If a successor has not been selected, the letter should be addressed to the Board of Education of the School District.)

In accordance with Ohio Revised Code (ORC) §§ 117.171 and 3313.28, I, [Name of outgoing Treasurer/CFO], have prepared this Certificate of Transition before leaving office as Treasurer/CFO to the Board of Education (the "Board") of the [School District Name], [County Name] County (the "School District") on [Last Date in Office]. This certificate contains an inventory of items and other information, which is my responsibility to provide to my successor as the incoming Treasurer/CFO.

Due to security concerns and internal control measures of the School District, any passwords or pins to School District accounts are **not** included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Before leaving office, I have provided the following items documents or access, which are under my purview as Treasurer/CFO of the School District:

___ Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

___ List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

___ List of all systems utilized, including accounting and inventory systems, and directions to access them.

___ List of all bank and investment accounts, including bank reconciliations and accompanying support, as well as the related signatories associated with these accounts, and any other related external systems.

___ List of any cash and checks, including petty cash accounts and change funds (cash on hand).

___ List of statutory filings, notifications and any other statutorily required responsibilities.

____ If not posted to the School District's website, copies of current School District policies adopted by the Board (such as North East Ohio Learning Associates (Neola) or Ohio School Board Association (OSBA) policies), as well as any collective bargaining agreements.

____ Organizational charts and position descriptions/responsibilities for all personnel of the Treasurer/CFO's office.

____ List of current leases, contracts, outstanding loans and advances, debt schedules, continuing disclosure obligations, lines of credit, State and Federal grant agreements, and other agreements.

____ All budgetary documents including budgets, certificates or amended certificates of estimated resources and appropriations, past audits and management letters, and copies of budget commission filings.

____ List of any pending correspondence pertaining to the Treasurer/CFO's office requiring immediate attention.

____ Any other records pertaining to the operation of the office.

____ All books and papers in the Treasurer/CFO's possession belonging to the district as required by ORC § 3313.28.

My signature below represents my certification the information provided is complete and accurate to the best of my knowledge.

[Name], of Outgoing Treasurer/CFO [School District Name], Date

[County Name] County

My signature below acknowledges receipt of the items and other information identified in this letter of representation.

[Name] of Incoming Treasurer/CFO (or Board President, if not selected) Date

[School District Name], [County Name] County

Per ORC § 117.171, the outgoing Treasurer/CFO and incoming Treasurer/CFO are each mandated to retain a copy of the letter in the event the Auditor of State determines it is necessary to test the accuracy of this letter.

[CERTIFICATE OF TRANSITION FOR ALL FOR ALL FISCAL OFFICERS OTHER THAN COUNTY TREASURERS, COUNTY AUDITORS, TOWNSHIP FISCAL OFFICERS, AND SCHOOL TREASURERS]

(To be included on the official letterhead)

Certificate of Transition from Outgoing (title)

[Date]

[Name of incoming official], Incoming [Title]

[Entity Name], [County Name] County

[Entity Address]

[City], Ohio [Zip]

(NOTE: If a successor has not been elected/appointed, the certificate should be addressed to the appointing authority)

In accordance with Ohio Revised Code (ORC) §117.171, I, [Name of outgoing official], have prepared this certificate of transition before leaving office as [Title] for [Entity Name], [County Name] County on [Last Date in Office]. This certificate contains an inventory of items and other information which is my responsibility to provide to my successor/successor's office.

Due to security concerns and internal control measures, any passwords or pins to accounts are **not** included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Before leaving office, I have provided the following items, documents or access, which are under my purview as [Title]:

___ Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

___ List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

___ List of all systems utilized, including accounting and inventory systems, and directions to access them.

___ List of all bank and investment accounts, including bank reconciliations and accompanying support as well as the related signatories associated with these accounts, and any other related external systems.

___ List of any cash, checks, and any other monies including any petty cash accounts and change funds (cash on hand).

___ Current operations and/or policy manual.

___ List of statutory filings, notifications and any other statutorily required responsibilities.

____ Current governing documents and strategic plans (e.g. constitution, bylaws, union and other agreements, meeting minutes, etc.)

____ Organizational chart and position descriptions/responsibilities for all personnel of the official's office if applicable.

____ List of all current leases, contracts, outstanding loans and advances, lines of credit, debt schedules, continuing disclosure obligations, State and Federal grant agreements, and any other agreements.

____ All budgetary documents including budgets, certificates or amended certificates of estimated resources and appropriations, past audits and management letters, and copies of budget commission filings.

____ List of any pending correspondence or other matters requiring immediate attention.

____ Any other records pertaining to the operation of the office such as payroll, insurance policies, bonds of elected officials or employees, levy language for all levies currently being collected, etc.

My signature below represents my certification the information provided is complete and accurate.

[Name], Outgoing [Title], [County Name] County
Date

My signature below acknowledges receipt of the items and other information identified in this letter of representation.

[Name], Incoming [Title], [County Name] County
Date

Per ORC § 117.171, the outgoing officeholder and incoming officeholder/office are each mandated to retain a copy of the letter in the event the Auditor of State determines it is necessary to test the accuracy of this letter.