




# Introduction to the Finance Office

April 25-26, 2023

James M. Nicholson, Finance Director  
City of Pataskala

# Welcome!

- o Ohio Government Finance Officers Association
- o Networking
- o Education/Training
- o Member Request



**OHIO GFOA MEMBER REQUEST**

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**QUESTION FOR THE MEMBERSHIP**

The Human Resources Director at the Akron-Summit County Public Library is looking for information regarding the Fiscal Officer (or equivalent) of government entities with a budget in the \$30 million range.

In specific, would you be willing to share:

- Salary
- Years of experience
- Education and/or certifications

**PLEASE SEND YOUR RESPONSE TO:**

[Lisa Peercy](mailto:lpeercy@akronlibrary.org)  
[lpeercy@akronlibrary.org](mailto:lpeercy@akronlibrary.org)  
Human Resources Director  
Akron-Summit County Public Library

**About Member Requests**

The Member Request is a service Ohio GFOA provides to its members to facilitate quick and helpful communication and interaction between members on matters of member interest.

When a member submits a Member Request, an e-mail is generated by the Ohio GFOA staff and is sent to the entire membership. Members with helpful information are asked to *respond directly to the member*.

# The Finance Office

Ohio Governmental Structure  
and  
Local Governments



# Executive Branch

- o Governor
- o Lt. Governor
- o State Agencies,  
Departments, Boards  
and Commissions
- o Attorney General
- o Secretary of State
- o Auditor of State
- o Treasurer of State



**Ohio.gov**

# Auditor of State

- o <https://ohioauditor.gov/>
- o Manuals/Publications
  - o Ohio Compliance Supplement
  - o County Board of DD Manual
  - o County Treasurer Manual
  - o Ohio Township Handbook
  - o UAN User Manual
  - o Village Officer's Handbook
- o Technical Bulletins
- o Audit Search

# State Government Resources

- Secretary of State

- <http://www.sos.state.oh.us/>

- Constitution of the State of Ohio

- Elections Calendar

- Election Results Data

- Business Search

- Ohio Ballot Questions and Issues Handbook

- Ohio Attorney General

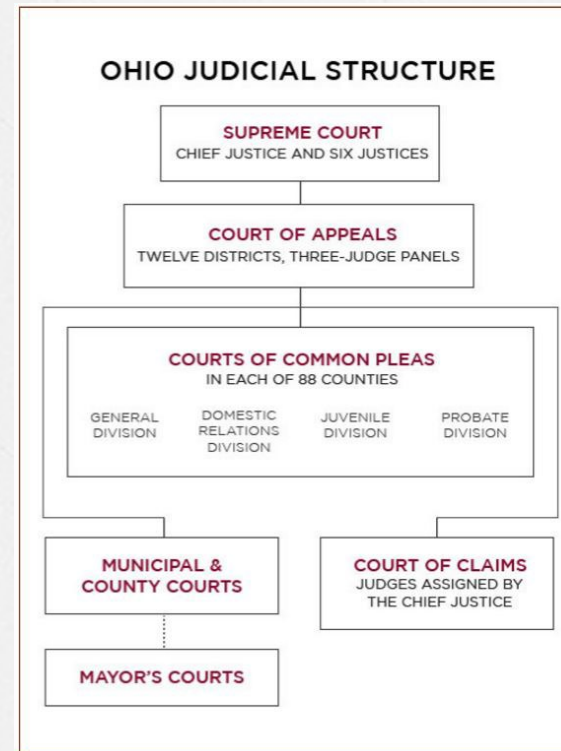
- <http://www.ohioattorneygeneral.gov/>

- Sunshine Laws Manual

- Formal Opinions

# Judicial Branch

- o Ohio Supreme Court
  - o <http://www.supremecourt.ohio.gov/>
- o Court of Appeals
- o Courts of Common Pleas
- o Court of Claims
- o Municipal & County Courts
- o Mayor's Courts



# Legislative Branch

- o The Ohio Legislature
  - o 135<sup>th</sup> General Assembly
- o [www.legislature.ohio.gov](http://www.legislature.ohio.gov)
- o 99 Members of the Ohio House of Representatives
- o 33 Members of the Ohio Senate





# Ohio Local Governments

## General Purpose

- o Counties
  - o Townships
  - o Cities
  - o Villages
- \*Municipalities with 5,000 or more residents are considered a city, otherwise it's a village.

## Special Purpose

- o Public School Districts
- o Public Libraries
- o Park Districts
- o Other: Conservancy, Ambulance, Solid Waste, Fire

# Charter Governments

Ohio law provides for limited home rule government in municipalities, townships and counties. The Ohio Constitution authorizes the adoption of charters by counties and municipal corporations; many Ohio municipalities, and two of its counties, operate under charters approved by the voters.

County - Ohio Constitution Section 1 Article X

Township - Ohio Constitution Section 2 Article X

Municipality - Ohio Constitution Section 3 of Article XVIII

# Statutory v. Charter

## STATUTORY

Counties - 86

Townships ~ 1278

Cities - 60

Villages - 613

## CHARTER

Counties - 2

Townships ~30

Cities - 188

Villages - 75



# School Districts

- o Public School Districts – 612
- o Educational Service Centers – 56
- o Joint Vocational School Districts – 49
- o Community (Public Charter) Schools – 370
- o Science, Technology, Engineering, and Mathematics (STEM) Schools - 5



# Special Districts

Special Districts – 700

A special district is an additional type of local government organized for the purpose of providing a particular program or a specific service.

Each special district has its own governing body set forth in statute and that governing body varies, depending on what type of special district is formed.

# Law Enforcement Agencies

- o State Agencies – 7
- o County Sheriff's – 88
- o Local Police Departments – 678
- o Other Agencies – 58
  - o College and University Police Departments
  - o Entertainment Park Police Departments
  - o Hospital Police Departments

# The Finance Office

- o The duties and responsibilities of the finance office may vary with the type and size of the government office
- o The individual responsible for the functions of the finance office may be elected or appointed, and is generally the Chief Fiscal Officer

# Who is a Fiscal Officer?

- o County Auditor
- o County Treasurer
  - o CFO - Charter
- o City Auditor
  - o Finance Director
  - o City Treasurer
- o Township Fiscal officer
- o Village Fiscal Officer
- o School Treasurer – Fiscal Officer
- o Other titles:
  - o Business Manager
  - o Director of Finance
  - o Fiscal Agent
  - o Fiscal Specialist
  - o Administrative Asst



# Fiscal Officer Governing Authority

- o County - Commissioners
- o Township - Trustees
- o Municipality – Council
- o School District – Board of Education

The governing body may vary depending on the type of government you serve.

Financial transactions may require approval of the governing authority.

# Fiscal Officer Legal Counsel

- o State – Attorney General
- o County – County Prosecutor
- o Township – County Prosecutor
- o City – Law Director/ (Charter)
- o Village – Contracted Village Solicitor

The legal counsel may vary depending on the type of office you hold and the legislative authority.

When in doubt? Seek a legal opinion prior to taking action.

# The Fiscal Officer Duties

## o Revenue Collection

- o Certification
- o Proper Pay-in
- o Revenue Reporting
- o Budgeting
- o Grants
- o Utilities
- o Tax Collection
- o Other

## o Process Expenses

- o Appropriation
- o Accounts Payable
- o Accountability
- o Documentation
- o Authorization
- o Budget Management
- o Cash Management

# The Fiscal Officer Duties

## o Payroll Processing

- o Human Resource Management and Benefits
- o Insurance
- o Workers Compensation
- o Retirement
- o Federal State and Local Withholding and Reporting

## o Financial Reporting

- o Budgeting
- o Auditing
- o ACFR/PAFR Preparation
- o Internal Controls
- o Risk Management
- o Information Technology
- o Public Records Compliance
- o Other

# Fiscal Integrity Act

- o HB 10 & SB 6 (130<sup>th</sup> General Assembly)
- o Legislation aimed to increase accountability in Ohio's local governments and provide additional training for individuals entrusted with tax dollars.
- o Implemented a new removal process for fiscal officers (County Auditor, County Treasurer, Township Fiscal Officer and some other Fiscal Officers)
- o <https://ohioauditor.gov/fiscalintegrity/default.html>

# Public Accountability

- o Financial Reporting
  - o Timely Filing
  - o Accurate Reports
  - o Internal Controls
- o Public Records Training
- o Records Retention Policies
- o Available and accessible to government officials and the public

# Finance Customers

## o Internal

- o Government Officials
- o Boards and Commissions
- o Employees of state and local governments

## o External

- o Residents
- o Taxpayers
- o Vendors
- o Grantors
- o Debt Holders

# Government Accounting Acronyms

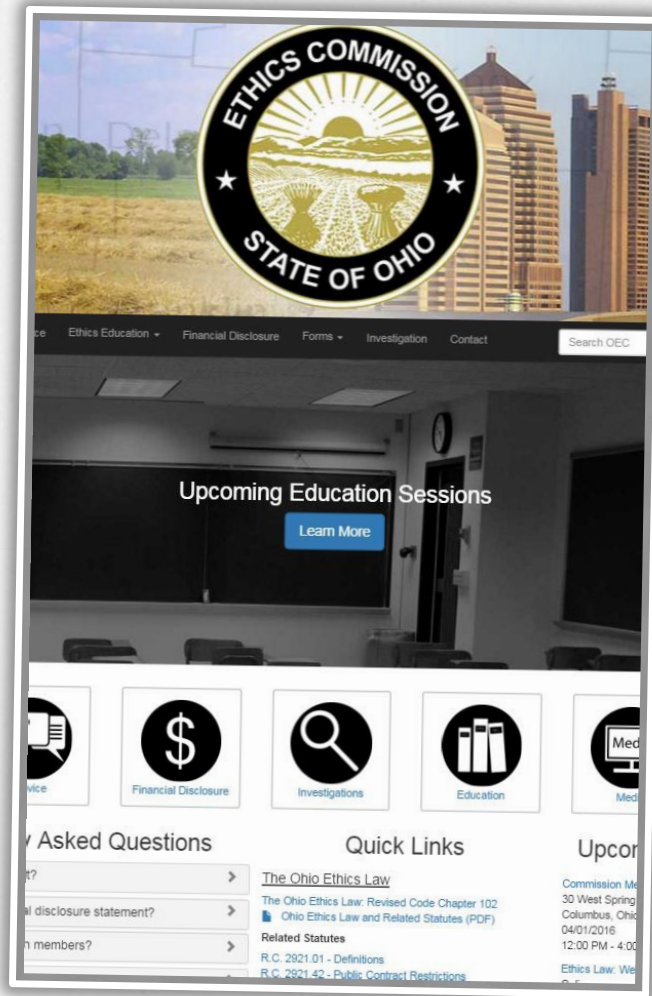
- o AOS – Auditor of State
- o ACFR – Annual Comprehensive Financial Report
- o CFO – Chief Fiscal Officer
- o CPIM – Center for Public Investment Management
- o GAAP – Generally Accepted Accounting Principles
- o GAAS – Generally Accepted Auditing Standards
- o GASB – Governmental Accounting Standards Board
- o IPA – Independent Public Accountant
- o OCBOA – Other Comprehensive Basis of Accounting
- o PAFR – Popular Annual Financial Report
- o SAS – Statements on Auditing Standards

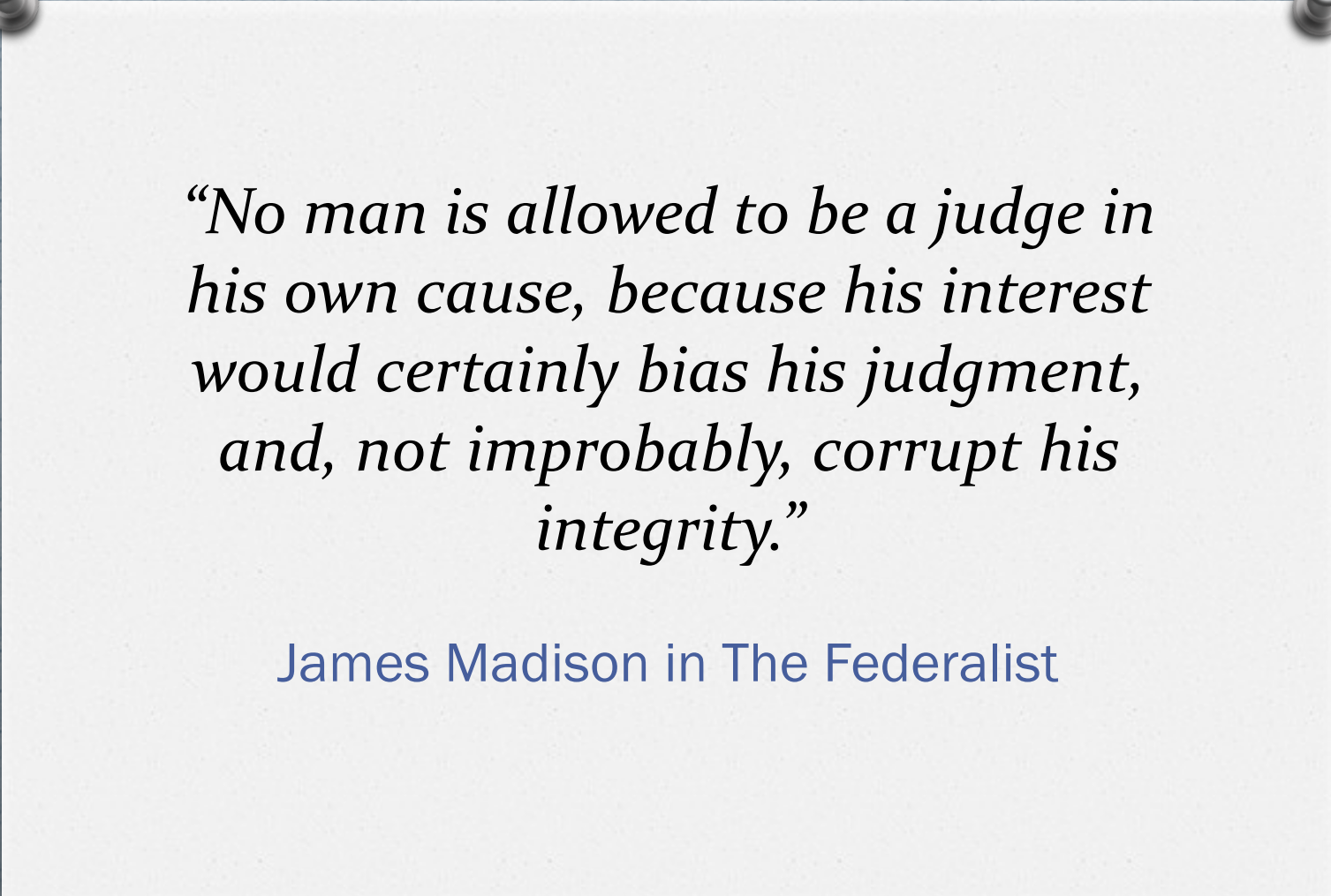


Ohio Ethics Commission  
30 West Spring Street L3  
Columbus, Ohio 43215-2256

[www.ethics.ohio.gov](http://www.ethics.ohio.gov)

Advice  
Financial Disclosure  
Investigations  
Education  
Media





*“No man is allowed to be a judge in his own cause, because his interest would certainly bias his judgment, and, not improbably, corrupt his integrity.”*

James Madison in *The Federalist*

# The Ohio Ethics Commission

The Ohio Ethics Commission is an independent, bipartisan board whose six members are appointed by the Governor and confirmed by the Senate. The members, citizens from around the state with experience in both the public and private sector serve staggered six-year terms so that one member is appointed each year.

# Ohio Ethics Law

The Ohio Ethics Law promotes the general public interest and supports confidence by prohibiting public officials and employees from:

1. Participating in their public role in any action that involves the direct interests of the official, or those of a family member, or another with whom the official has an ongoing private business relationship

# Ohio Ethics Law

2. Authorizing, or using a public position to secure, a public contract or the investment of public funds in any security that benefits the official, a family member, or a business associate.
3. Improperly profiting from a public contract.
4. Soliciting or accepting substantial and improper things of value, including outside employment or consultation fees, gifts, or travel, meals and lodging, from those dealing with the public agency.

# Ohio Ethics Law

5. Unauthorized disclosure or use of information deemed confidential by law.
6. Representing others before any public agency in a matter in which the official or employee was involved, both during, and for a period of time (at least one year) after, leaving public services.

# Advisory Opinions

Anyone can call or email the Ethics Commission with questions about the law or opinions of the Commission.

- o Advisory Opinions
  - o Formal, Informal and Staff opinions
- o Immunity
- o Opinion Archive
- o Request Opinion

# Ethics Law Training

- o Classroom and Regional Training
- o CLE Seminars
- o Webinars
- o E-Learning
- o Fact Sheets
- o Newsletters



# Financial Disclosure

Filing a financial disclosure statement is part of the responsibility of choosing to hold or run for public office or employment. The purpose of the financial disclosure statement is to increase confidence in government and openness by:

- (1) Assisting public servants in identifying potential conflicts of interest; and
- (2) Allowing citizens to become aware of the financial interests of officials and employees who serve them.

# Investigations

The investigation section is responsible for investigating alleged violations of the Ohio Ethics Law and related statutes and refers cases supported by substantial evidence for prosecution or alternative resolution.

# Discussion

- o A public official's son needs a job for the summer, so he sends him to the Recreation Director to apply for a job.

Is this a violation of the Ohio Ethics laws?

- o A vendor has a loge at Progressive Field and invites you to an Indians game.

Can you accept her invitation?

# Discussion

- o A city Tax Administrator prepares taxes for residents of the City she works for and receives compensation for it.

Is this a violation of the Ohio Ethics laws?

- o Your copier salesperson invites you to lunch.  
Can you accept the invitation?



Questions ?