



Ohio Revised Code

Section 117.44 Training programs for township fiscal officers, city auditors and village clerks.

Effective: September 30, 2025

Legislation: House Bill 96

To enhance local officials' background and working knowledge of government accounting, budgeting and financing, financial report preparation, and the rules adopted by the auditor of state, the auditor of state shall hold training programs for persons elected for the first time as township fiscal officers, city auditors, and village clerks, between the first day of December and the first day of April immediately following a general election for any of these offices. Similar training may also be provided to any township fiscal officer, city auditor, or village clerk who is appointed to fill a vacancy or who is elected in a special election.

The auditor of state also shall develop and provide an annual training program of continuing education for village clerks.

The auditor of state shall determine the manner, content, and length of the training programs after consultation with appropriate statewide organizations of local governmental officials. The auditor of state shall charge the political subdivisions that the trainees represent a registration fee that will meet actual and necessary expenses of the training, including instructor fees, site acquisition costs, and the cost of course materials. The necessary personal expenses incurred by the officials as a result of attending the training program shall be borne by the political subdivisions they represent.

The auditor of state shall allow any other interested person to attend any of the training programs that the auditor of state holds pursuant to this section; provided, that before attending any such training program, the interested person shall pay to the auditor of state the full registration fee that the auditor of state has set for the training program.

The auditor of state may provide any other appropriate training or educational programs that may be developed and offered by the auditor of state or in collaboration with one or more other state agencies, political subdivisions, or other public or private entities.



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There is hereby established in the state treasury the auditor of state training program fund, to be used by the auditor of state for the actual and necessary expenses of any training programs held pursuant to this section or section 321.46 of the Revised Code. All registration fees collected under this section shall be paid into the fund.