



Ohio Revised Code

Section 3314.011 Designated fiscal officer - bond - licensing.

Effective: September 30, 2025

Legislation: House Bill 96

(A) Every community school established under this chapter shall have a designated fiscal officer. Except as provided for in division (C) of this section, the fiscal officer shall be employed by or engaged under a contract with the governing authority of the community school.

(B) Except as otherwise provided in section 3.061 of the Revised Code, the department of education and workforce shall require that the fiscal officer of any community school, before entering upon duties as fiscal officer of the school, execute a bond in an amount and with surety to be approved by the governing authority of the school, payable to the state, conditioned for the faithful performance of all the official duties required of the fiscal officer. The bond shall be deposited with the governing authority of the school, and a copy thereof, certified by the governing authority, shall be filed with the county auditor.

(C) Prior to assuming the duties of fiscal officer, the fiscal officer designated under this section shall be licensed under section 3301.074 of the Revised Code. Any person serving as a fiscal officer of a community school on March 22, 2013, who is not licensed as a treasurer shall be permitted to serve as a fiscal officer for not more than one year following March 22, 2013. Beginning on that date and thereafter, no community school shall permit any individual to serve as a fiscal officer without a license as required by this section.

(D)(1) The governing authority of a community school may adopt a resolution waiving the requirement that the governing authority is the party responsible to employ or contract with the designated fiscal officer, as prescribed by division (A) of this section, so long as the school's sponsor also approves the resolution. The resolution shall be valid for one year. A new resolution shall be adopted for each year that the governing authority wishes to waive this requirement, so long as the school's sponsor also approves the resolution.

No resolution adopted pursuant to this division may waive the requirement for a community school to have a designated fiscal officer.



(2) If the governing authority adopts a resolution pursuant to division (D)(1) of this section, the school's designated fiscal officer annually shall meet with the governing authority to review the school's financial status.

(3) The governing authority shall submit to the department of education and workforce a copy of each resolution adopted pursuant to division (D)(1) of this section.