



## Ohio Revised Code

### Section 507.12 Education programs for individuals elected or appointed to the office of township fiscal officer.

Effective: September 30, 2025

Legislation: House Bill 96

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(A) To enhance the background and working knowledge of township fiscal officers in government accounting, budgeting and financing, financial report preparation, cybersecurity, the rules adopted by the auditor of state, bulletins or other information published by the auditor of state, and any other subject deemed appropriate by the auditor of state, the auditor of state shall conduct education programs and continuing education courses for individuals elected or appointed for the first time to the office of township fiscal officer, and shall conduct continuing education courses for individuals who continue to hold the office in a subsequent term. The Ohio township association also may conduct such initial education programs and continuing education courses if approved by the auditor of state. The auditor of state, in conjunction with the Ohio township association, shall determine the manner and content of the initial education programs and continuing education courses.

(B) A newly elected or appointed township fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office. A township fiscal officer who participates in a training program held under section 117.44 of the Revised Code may apply those hours taken before commencing office to the six hours of initial education programs required under this division.

(C)(1) In addition to the six hours of initial education required under division (B) of this section, a newly elected township fiscal officer shall complete at least a total of eighteen continuing education hours during the township fiscal officer's first term of office.

(2) A township fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office.

(3) The auditor of state shall adopt rules specifying the initial education programs and continuing education courses that are required for a township fiscal officer who has been appointed to fill a vacancy. The requirements shall be proportionally equivalent, based on the time remaining in the



vacated office, to the requirements for a newly elected township fiscal officer.

(4) At least two hours of ethics instruction shall be included in the continuing education hours required by divisions (C)(1) and (2) of this section.

(5) A township fiscal officer who participates in a training program or seminar established under section 109.43 of the Revised Code may apply the three hours of training to the continuing education hours required by divisions (C)(1) and (2) of this section.

(D)(1) A certified public accountant who serves as a township fiscal officer may apply to the continuing education hours required by division (C) of this section any hours of continuing education completed under section 4701.11 of the Revised Code after being elected or appointed as a township fiscal officer.

(2) A township fiscal officer may apply to the continuing education hours required by division (C) of this section any hours of continuing education completed under section 135.22 of the Revised Code after being elected or appointed as a township fiscal officer.

(3) A township fiscal officer who teaches an approved continuing education course under division (C) of this section is entitled to credit for the course in the same manner as if the township fiscal officer had attended the course.

(E) The township fiscal officer shall retain the documentation of any initial or continuing education courses completed. The auditor of state shall audit for compliance with this section.

(F) Each board of township trustees shall approve a reasonable amount requested by the township fiscal officer to cover the costs the township fiscal officer is required to incur to meet the requirements of this section, including registration fees, lodging and meal expenses, and travel expenses.