

Duties and Responsibilities of a Township Fiscal Officer

The Township Fiscal Officer is an elected official and is independent of the Township Trustees, yet by law, the Township Fiscal Officer must work closely with the Trustees. While the Trustees have the legislative authority in the township (ORC 505.01), the Township Fiscal Officer must keep an accurate record of all township accounts and transactions (ORC 507.04). It is the responsibility of the Township Fiscal Officer to strictly comply with the legal requirements set for the Township Fiscal Officer's duties, to establish and practice rules for efficient management of the Township Fiscal Officer's office, and to follow good accounting practices in maintaining records and accounts.

The Township Fiscal Officer has designated duties that are specified in the Ohio Revised Code, such as recording accurately the proceedings of the Board of Township Trustees, i.e., keeping the Minutes (ORC 507.04), plus numerous other duties, including keeping the township records and being responsible for them; overseeing and safeguarding the township funds; working with the trustees to see that monies are spent wisely and in the best interest of the residents. It is a checks and balance system that generally works very well. In order to work together efficiently, each of the 4 elected officials (three trustees and one fiscal officer) needs to respect and listen to each other's opinions. They do not always need to agree, but meetings should be conducted in a professional manner and with a spirit of cooperation. They must sometimes agree to disagree and move on.

In practice, the Township Fiscal Officer and Trustees must work together, particularly in fiscal matters. Their collective goal is to ensure all decisions and actions comply with the laws and regulations governing the Township.