



Doug Joseph, President
Caleb Skinner, Ward 1
Brett Luzader, Ward 2
Marshall Spalding, Ward 3
Mel Clemens, Ward 4
Barth Cotner, At-Large
Stacie A. Baker, At-Large
Kristin J. Bryant, At-Large

CITY COUNCIL

Committee Meetings Regular Council Meeting

7232 E. Main St
Reynoldsburg, OH 43068
www.ci.reynoldsburg.oh.us

April Beggerow
614-322-6836

Monday, February 11, 2019

Council Chambers

FINANCE AND ADMINISTRATION COMMITTEE MEETING

1. CALL TO ORDER - ROLL CALL

2. APPROVAL OF AGENDA

3. APPROVAL OF MINUTES

- a. Finance and Administration Committee – Committee Meeting – January 28, 2019

4. LEGISLATION FOR EMERGENCY ADOPTION

- a. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Sections 157.02 (C) (1) AND 157.03 (B); AND ENACTING SECTION 157.02 (B)(1) OF SECTION 157.02 EXAMINATIONS; PREFERENCES; SENIORITY; AND DECLARING AN EMERGENCY. (First Reading 1/28/2019).
- b. ORDINANCE TO AMEND THE “City of Reynoldsburg, Ohio Personnel Policy and Procedure Manual” ADOPTED BY ORDINANCE NO. 75-18 PASSED JUNE 25, 2018; AND DECLARING AN EMERGENCY (First Reading 1/28/2019).
- c. ORDINANCE TO AUTHORIZE THE MAYOR TO PURCHASE ONE POWEREDGE R740 SERVER; AND DECLARING AN EMERGENCY. (First Reading 1/28/2019).

5. LEGISLATION FOR THIRD READING

- a. ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Section 160.02 (g) (4)(A) Stormwater Utility Division of 160.02 AUTHORIZED POSITIONS, PERSONNEL, CLASSIFICATION AND PAY GRADE (Second Reading 1/28/2019).

MINUTES COMMITTEE MEETING
 REYNOLDSBURG FINANCE AND ADMINISTRATION COMMITTEE
 January 28, 2019

Chairman Barth R. Cotner called the meeting to order at 9:19 PM

Call to Order - Roll Call

PRESENT: Clemens, Cotner, Luzader, Spalding, Joseph

ABSENT:

Approval of Agenda

Agenda stands approved

Approval of Minutes

a. Finance and Administration Committee – Committee Meeting – January 14, 2019

RESULT:	ACCEPTED
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NEW LEGISLATION/DISCUSSION ITEMS

ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: AMENDING SECTION 157.02 (C) (1) AND ENACTING SECTION 157.02 (B)(1) OF SECTION 157.02 EXAMINATIONS; PREFERENCES; SENIORITY --- Cotner. Finance and Administration Committee.

Ms. Reidel: The Civil Service Commission is requesting changes to 157.02 titled Examinations, Preference and Seniority. The first change is dealing with veteran points that are added on to a score for a passing grade and under C 1 of section 157.02 it currently reads "Any person who has been honorably discharged from the uniformed services or transferred to the reserve with evidence of satisfactory service, and who is a resident of Ohio" we would like to delete that, those few words so that any veteran would obtain the points that they deserve taking a Civil Service exam if they take that test. So that is our first piece to consider. The second is an additional section which we are calling B1 dealing with age limitation for candidates that want to apply for a Civil Service position. It states "For the exception of seasonal employees and police officers, all City employees must be 18 years of age at time of appointment. Police officers must be 21 years of age at time of appointment. There is no maximum age limit for City employees." The exception of seasonal employees is because in the parks they do use people for the park programs in the summer and at times they are under 18 years old. That's it for now.

Mr. Cotner: Seems to be some good common sense ideas. Questions or comments?

Mr. Skinner: Just one comment. I appreciate any effort to make it easier for fellow service members to obtain a position. Thank you.

Mr. Cotner: Thank you.

Minutes Acceptance: Minutes of Jan 28, 2019 7:33 PM (Approval of Minutes)

MINUTES COMMITTEE MEETING
REYNOLDSBURG FINANCE AND ADMINISTRATION COMMITTEE
January 28, 2019

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 1/28/2019 7:34 PM
MOVER:	Barth R. Cotner, Chairman	
SECONDER:	Marshall Spalding, Ward 3 Councilmember	
AYES:	Clemens, Cotner, Luzader, Spalding	

ORDINANCE TO AMEND THE "CITY OF REYNOLDSBURG, OHIO PERSONNEL POLICY AND PROCEDURE MANUAL" ADOPTED BY ORDINANCE NO. 75-18 PASSED JUNE 25, 2018; AND DECLARING AN EMERGENCY --- Cotner. Finance and Administration Committee.

Mrs. Boller: Good evening. This is to change the credit card fleet policy recently HB 312 was passed by the Legislature and will go into effect February 2nd this year. We just need to make these changes so we comply, there are just a few changes that aren't in our policy that needs to be in place so we're in compliance with that new law. I can answer any questions if you have any.

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 1/28/2019 7:34 PM
MOVER:	Barth R. Cotner, Chairman	
SECONDER:	Brett Luzader, Ward 2 Councilmember	
AYES:	Clemens, Cotner, Luzader, Spalding	

ORDINANCE TO AUTHORIZE THE MAYOR TO PURCHASE ONE POWEREDGE R740 SERVER; AND DECLARING AN EMERGENCY. --- Cotner. Finance and Administration Committee.

Mrs. Boller: This is a request to purchase the Poweredge R740. It is a virtual server that our IT consultants need. We have this in the budget for 2019 and this will just allow if there is a failure of hardware, that our service won't lose information in our systems.

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 1/28/2019 7:34 PM
MOVER:	Barth R. Cotner, Chairman	
SECONDER:	Marshall Spalding, Ward 3 Councilmember	
AYES:	Clemens, Cotner, Luzader, Spalding	

LEGISLATION FOR EMERGENCY ADOPTION

13-19

ORDINANCE REPEALING AND REPLACING ORDINANCE NO. 127-18 PASSED DECEMBER 17, 2018 WHICH READ, "ORDINANCE AUTHORIZING MAYOR TO ENTER INTO CONTRACT FOR CITY INSURANCE FOR 2019 AND DECLARING AN EMERGENCY"; AND DECLARING AN EMERGENCY. --- Cotner. Finance and Administration Committee.

Minutes Acceptance: Minutes of Jan 28, 2019 7:33 PM (Approval of Minutes)

MINUTES COMMITTEE MEETING
 REYNOLDSBURG FINANCE AND ADMINISTRATION COMMITTEE
 January 28, 2019

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 1/28/2019 7:34 PM
MOVER:	Barth R. Cotner, Chairman	
SECONDER:	Mel Clemens, Ward 4 Councilmember	
AYES:	Clemens, Cotner, Luzader, Spalding	

LEGISLATION FOR SECOND READING

ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: AMENDING SECTION 160.02 (G) (4)(A) STORMWATER UTILITY DIVISION PF 160.02 AUTHORIZED POSITIONS, PERSONNEL, CLASSIFICATION AND PAY GRADE --- Cotner. Finance and Administration Committee.

RESULT:	REFERRED TO COUNCIL [UNANIMOUS]	Next: 1/28/2019 7:34 PM
MOVER:	Barth R. Cotner, Chairman	
SECONDER:	Brett Luzader, Ward 2 Councilmember	
AYES:	Clemens, Cotner, Luzader, Spalding	

Minutes Acceptance: Minutes of Jan 28, 2019 7:33 PM (Approval of Minutes)

Human Resources Dept.**Sandra Boller****7232 E. Main Street****Reynoldsburg OHIO 43068****614-322-6868 Phone****ORDINANCE REQUEST****DATE: February 11, 2019****TO: Finance and Administration Committee**

RE: ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE CITY OF REYNOLDSBURG, OHIO: Amending Sections 157.02 (C) (1) AND 157.03 (B); AND ENACTING SECTION 157.02 (B)(1) OF SECTION 157.02 EXAMINATIONS; PREFERENCES; SENIORITY; AND DECLARING AN EMERGENCY.

Approval:

Completed Brad McCloud	Completed Jed Hood	Completed Stephen Cicak
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Emergency/Suspension: Emergency

Reason For Emergency: Immediate preservation of the public peace, health, or safety

STATEMENT OF NECESSITY FOR EMERGENCY: FOR THE IMMEDIATE PRESERVATION OF PUBLIC PEACE, HEALTH OR SAFETY.

REQUEST TO CHANGE CHAPTER 157.02 (C) (1) EXAMINATIONS; PREFERENCES; SENIORITY AND ADDING SECTION (B)(1)" FOR THE EXCEPTION OF SEASONAL EMPLOYEES AND POLICE OFFICERS, ALL CITY EMPLOYEES MUST BE 18 YEARS OF AGE AT TIME OF APPOINTMENT. POLICE OFFICERS MUST BE 21 YEARS OF AGE AT TIME OF APPOINTMENT. THERE IS NO MAXIMUM AGE LIMIT FOR CITY EMPLOYEES" AND CHAPTER 157.03 (B) APPOINTMENTS, CERTIFIED AND PROVISIONAL; PROBATIONARY PERIOD AND DECLARING IT AN EMERGENCY.

157.02 EXAMINATIONS; PREFERENCES; SENIORITY

(A) All applicants for positions and places in the classified service shall be subject to examination, except as otherwise provided in Sections 124.01 to 124.64 of the Revised Code, when a position in the classified service is to be filled, an examination shall be administered. The Civil Service Commission shall have control of all examinations administered. The Commission shall, by rule adopted under Chapter 119 of the Revised Code, prescribe the notification method that is to be used by the appointing authority to notify the Commission that a position in the classified service is to be filled. In addition to the positions described in section 124.30 of the Revised Code, the director may, with sufficient justification from the appointing authority, allow the appointing authority to fill the position by non-competitive examination. The Commission shall establish, by rule adopted under Chapter 119 of the Revised Code, standards that shall use to determine what serves as sufficient justification from an appointing authority to fill a position by noncompetitive examination.

(B) All examinations shall be public and be open to all citizens of the United States and those persons who have legally declared their intentions of becoming United States citizens, within certain limitation to be determined by the Commission, as to citizenship, residence, age, experience, education, health, habit and moral character.

(B)(1) For the exception of seasonal employees and police officers, all City employees must be 18 years of age at time of appointment. Police officers must be 21 years of age at time of appointment. There is no maximum age limit for City employees.

(C)(1) Any person who has been honorably discharged from the uniformed services or transferred to the reserve with evidence of satisfactory service, and who is a resident of Ohio, and any member of a reserve component of the armed forces of the United States, including the Ohio National Guard, who has completed more than one hundred (180) days of active duty service pursuant to an executive order of the President of the United States or an act of congress of the United States may file with the Civil Service Commission a certificate of service of honorable discharge, and, upon this filing, the person shall receive additional credit of five percent (5%) of the person's total grade given in the examination in which the person receives a passing grade. A person who receives an additional credit under division (C)(1) of this section shall not receive an additional credit under (C)(2) of this section.

(C)(2) A member in good standing of a reserve component of the armed forces of the United States, including the Ohio National Guard, who successfully completes the member's initial entry-level training, shall receive a credit of two percent (2%) of the person's total grade given in the examination in which the person receives a passing grade.

(C)(3) As used in this division "service in the uniformed services" and uniformed services" have the same meanings as in the "Uniformed Services Employment and Reemployment Rights Act of 1994," 108 Stat. 3149 U.S.C.A. 4303.

(D) An examination may include an evaluation of such factors as education, training, capacity, knowledge, manual dexterity, and physical or psychological fitness. An examination shall consist of one or more tests in any combination. Tests may be written, oral, physical, demonstration of skills or an evaluation of training and experiences and shall be designed to fairly test the relative capacity of the persons examined to discharge the particular duties of the position for which appointment is sought. Tests may include structured interviews, assessment centers, work simulations, examination of knowledge, skills, and abilities, and any other acceptable testing methods. If minimum or maximum requirements are established for any examination, they shall be specified in the examination announcement.

(E) No questions in any examination shall relate to political or religious opinions or affiliations. No credit for seniority, efficiency, or any other reason shall be added to an applicant's examination grade unless the applicant achieves at least the minimum passing grade on the examination without counting that extra credit.

(F) The Civil Service Commission shall have control of all examinations, except as otherwise provided in sections 124.01 to 124.64 of the Revised Code and shall give reasonable notice of the time, place, and general scope of every competitive examination for appointment for positions in the classified service. The Civil Service Commission shall post notices via electronic media of every examination to be conducted for positions in the classified civil service and such notices shall be posted in a conspicuous place in city hall and on the City's internet site for a minimum of two weeks preceding any examination involved.

157.03 APPOINTMENTS; CERTIFIED AND PROVISIONAL; PROBATIONARY PERIOD.

(a) The appointing authority of a department in which a position in the classified service is to be filled, shall notify the civil Service Commission of the fact, and the Commission shall, except otherwise provided in this section and Ohio R.C. 124.30 and 124.31, certify to the appointing authority the names and addresses of the top ten candidates or the top twenty-five percent, whichever is greater, of the candidates standing highest on the eligible list for the class or grade in which the position belongs; provided that the Commission may certify less than ten names if ten names are not available. When less than ten names are certified to an appointing authority, appointment from that list shall not be mandatory.

(b) The appointing authority shall notify the director of such position to be filled and appoint in the following manner: each time a selection is made, it shall be from one of the names that ranks in the top ten on the eligible list or the top twenty-five percent of the eligible list, whichever is greater. If more than one position is to be filled, the number of persons certified from the eligible list will increase by one for each additional position If an eligible list becomes exhausted, and until a new list can be created, or when no eligible list for such position exists, names may be certified from eligible lists most appropriate for the group or class in which the position to be filled is classified. A person certified from an eligible list more than ~~three~~ **two** times to the same appointing authority for the same or similar positions, may be omitted from future certification to such appointing authority, provided that certification for a temporary appointment shall not be counted as one of such certifications.

Appointments to all positions in the classified service, that are not filled by promotion, transfer or reduction, as provided in Ohio R.C. 124.01 to 124.64 and the rules of the Civil Service Commission prescribed under such sections, shall be made only from those persons whose names are certified to the appointing authority, and no employment, except as provided in such sections, shall be otherwise given to the classified service of this City.

(c) All original and promotional appointments, including provisional appointments made pursuant to Ohio R.C. 124.30 shall be for a probationary period of one year and no appointment or promotion is final until the appointee has satisfactorily served his/her probationary period. If the service of the probationary employee is unsatisfactory, he/she may be removed or reduced at any time during his/her probationary period. If the appointing authority's decision is to remove the appointee, his/her communication to the Civil Service Commission shall indicate the reason for such decision. Service as a provisional employee in the same or similar class shall be included in the probationary period. If the service of the probationary employee is unsatisfactory, he/she may be removed or reduce at any time during his/her probationary period. If the appointing authority's decision is to remove the appointee, his/her communication to the Civil Service Commission shall indicate the reason for such decision.

City Auditor's Office**Stephen Cicak****7232 E. Main Street****Reynoldsburg OHIO 43068****614/322-6858 Phone****ORDINANCE REQUEST****DATE: February 11, 2019****TO: Finance and Administration Committee****RE: ORDINANCE TO AMEND THE “City of Reynoldsburg, Ohio Personnel Policy and Procedure Manual” ADOPTED BY ORDINANCE NO. 75-18 PASSED JUNE 25, 2018; AND DECLARING AN EMERGENCY**

Approval:

Completed Brad McCloud	Completed Jed Hood	Stephen Cicak
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Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of emergency: The revision must be in place by February 2, 2019 per the provisions of HB 312.

(132nd General Assembly)
(Substitute House Bill Number 312)

AN ACT

To amend sections 117.09, 117.103, 117.38, 118.05, 118.07, 149.43, 505.64, 511.234, 940.11, 940.12, 1545.072, 1711.131, 2913.21, 3313.291, and 3375.392 and to enact sections 9.21, 9.22, 717.31, 3313.311, 3314.52, 3326.52, 3328.52, and 6119.60 of the Revised Code to regulate the use of credit cards and debit cards by political subdivisions, to modify the duties and powers of the Auditor of State, to specify that electronic submission of a public record request entitles the requestor to damages if the public office fails to comply with the Public Records Act, to make changes to the law governing financial planning and supervision commissions, and to authorize a property tax abatement for certain property subject to a submerged land lease and held by a municipal corporation.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 117.09, 117.103, 117.38, 118.05, 118.07, 149.43, 505.64, 511.234, 940.11, 940.12, 1545.072, 1711.131, 2913.21, 3313.291, and 3375.392 be amended and sections 9.21, 9.22, 717.31, 3313.311, 3314.52, 3326.52, 3328.52, and 6119.60 of the Revised Code be enacted to read as follows:

Sec. 9.21. (A) Not later than three months after the effective date of this section, the legislative authority of a political subdivision that holds a credit card account on the effective date of this section shall adopt a written policy for the use of credit card accounts. Otherwise, a legislative authority shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The officers or positions authorized to use a credit card account;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the fiscal officer or the fiscal officer's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The political subdivision's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

(B) The name of the political subdivision shall appear on each presentation instrument related to the account including cards and checks.

(C) If the political subdivision's fiscal officer does not retain general possession and control

of the credit card account and presentation instruments related to the account including cards and checks, the legislative authority shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may not use a credit card account and may not authorize an officer or employee to use a credit card account. The fiscal officer is not eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, and the legislative authority at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the fiscal officer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the legislative authority authorizes an officer or employee to use a credit card account, the fiscal officer may use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the political subdivision to reimburse the treasury the amount for which the officer or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the legislative authority constitutes misuse of a credit card account. An officer or employee of the political subdivision or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the legislative authority violates section 2913.21 of the Revised Code.

(G) The fiscal officer or the fiscal officer's designee annually shall file a report with the legislative authority detailing all rewards received based on the use of the political subdivision's credit card account.

(H) As used in this section:

"Credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

"Political subdivision" means any body corporate and politic that is responsible for government activities in a geographic area smaller than that of the state. "Political subdivision" does not include a county.

Sec. 9.22. As used in this section, "political subdivision" means a county, township, municipal corporation, or any other body corporate and politic that is responsible for government activities in a geographic area smaller than that of the state.

No political subdivision may hold or utilize a debit card account, except for law enforcement purposes. Possession or use of a debit card account by a political subdivision except for law enforcement purposes is a violation of section 2913.21 of the Revised Code.

This section does not apply to debit card accounts related to the receipt of grant moneys.

Sec. 117.09. By virtue of his ~~the~~ office, the auditor of state shall be the chief inspector and

supervisor of public offices and may appoint not more than ~~three~~six deputy inspectors and supervisors and a clerk. Not more than ~~two~~three deputy inspectors and supervisors shall belong to the same political party.

The auditor of state shall appoint such state examiners as are necessary, who shall be known as assistant auditors of state, and such additional employees as ~~he~~ the auditor of state requires. No person shall be appointed an assistant auditor of state unless ~~he~~ the person holds a baccalaureate degree from an accredited college or university, or has successfully completed at least sixteen semester hours or the equivalent in accounting or a related field from an accredited college or university or an accredited trade, technical, or vocational school beyond the high school level, or possesses at least three years' experience in accounting or a related field.

Any employee called upon to testify in any legal proceedings in regard to any official matter is entitled to compensation and expenses provided in this section. Each employee shall be reimbursed for travel, including meals, hotels, and other actual and necessary expenses when traveling on official business, under order of the auditor of state, away from ~~his~~ the employee's headquarters or ~~the~~ place of ~~his~~ principal assignment, in the manner and at the same rates as are provided by the rules of the director of budget and management governing travel.

The auditor of state may employ experts or assistants necessary to disclose the facts concerning any matter and fix their compensation.

Sec. 117.103. (A)(1) The auditor of state shall establish and maintain a system for the reporting of fraud, including misuse and misappropriation of public money, by any public office or public official. The system shall allow Ohio residents and the employees of any public office to make anonymous complaints through a toll-free telephone number, the auditor of state's web site, or the United States mail to the auditor of state's office. The auditor of state shall review all complaints in a timely manner.

~~The (2)(a)~~ Subject to division (A)(2)(b) of this section, the auditor of state shall keep a log of all complaints filed under this section, which is a public record under section 149.43 of the Revised Code. The log shall include the date the complaint was received, a general description of the nature of the complaint, the name of the public office or agency with regard to which the complaint is directed, and a general description of the status of the review by the auditor of state. If section 149.43 of the Revised Code or another statute provides for an applicable exemption from the definition of public record for the information recorded on the log, that information may be redacted.

(b) The auditor shall not log a complaint regarding an ongoing criminal investigation, but shall log the complaint not later than thirty days after the investigation is complete.

(B)(1) A public office shall provide information about the Ohio fraud-reporting system and the means of reporting fraud to each new employee upon employment with the public office. Each new employee shall confirm receipt of this information within thirty days after beginning employment. The auditor of state shall provide a model form on the auditor of state's web site to be printed and used by new public employees to sign and verify their receipt of information as required by this section. The auditor of state shall confirm, when conducting an audit under section 117.11 of the Revised Code, that new employees have been provided information as required by this division.

~~(2) On the effective date of this section~~ May 4, 2012, each public office shall make all its employees aware of the fraud-reporting system required by this section.

(3) Divisions (B)(1) and (2) of this section are satisfied if a public office provides information about the fraud-reporting system and the means of reporting fraud in the employee handbook or manual for the public office. An employee shall sign and verify the employee's receipt of such a handbook or manual.

Sec. 117.38. (A) Each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office.

(B) The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The auditor of state may extend the deadline for filing a financial report and establish terms and conditions for any such extension. At the time the report is filed with the auditor of state, the chief fiscal officer, except as otherwise provided in section 319.11 of the Revised Code, shall publish notice in a newspaper published in the political subdivision or taxing district, and if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district. The notice shall state that the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

(C) The report shall contain the following:

(A) ~~(1)~~ Amount of collections and receipts, and accounts due from each source;

(B) ~~(2)~~ Amount of expenditures for each purpose;

(C) ~~(3)~~ Income of each public service industry owned or operated by a municipal corporation, and the cost of such ownership or operation;

(D) ~~(4)~~ Amount of public debt of each taxing district, the purpose for which each item of such debt was created, and the provision made for the payment thereof. ~~The substance of the report shall be published at the expense of the state in an annual volume of statistics, which shall be submitted to the governor. The auditor of state shall transmit the report to the general assembly at its next session.~~

(D) Any public office, other than a state agency, that does not file its financial report at the time required by this section shall pay to the auditor of state twenty-five dollars for each day the report remains unfiled after the filing date; provided, that the penalty payments shall not exceed the sum of seven hundred fifty dollars. The auditor of state may waive all or any part of the penalty assessed under this section upon the filing of the past due financial report. All sums collected from such penalties shall be placed in the public audit expense fund--local government. If the auditor of state fails to receive payment for penalties not paid within one year from the required filing date, the auditor may recover the penalties through the process in division (D) of section 117.13 of the Revised Code.

(E) Every county agency, board, or commission shall provide to the county auditor, not later than the first day of March each year unless a later date is authorized by the county auditor, all information determined by the county auditor to be necessary for the preparation of the report required by this section.

(F) The auditor of state shall publish the substance of the report submitted under this section

in an electronic format that is available to the public.

Sec. 118.05. (A) Pursuant to the powers of the general assembly and for the purposes of this chapter, upon the occurrence of a fiscal emergency in any municipal corporation, county, or township, as determined pursuant to section 118.04 of the Revised Code, there is established, with respect to that municipal corporation, county, or township, a body both corporate and politic constituting an agency and instrumentality of the state and performing essential governmental functions of the state to be known as the "financial planning and supervision commission for (name of municipal corporation, county, or township)," which, in that name, may exercise all authority vested in such a commission by this chapter. Except as otherwise provided in division (L) of this section, a separate commission is established with respect to each municipal corporation, county, or township as to which there is a fiscal emergency as determined under this chapter.

(B) A commission shall consist of the following voting members:

(1) Four ex officio members: the treasurer of state; the director of budget and management; in the case of a municipal corporation, the mayor of the municipal corporation and the presiding officer of the legislative authority of the municipal corporation; in the case of a county, a member of the board of county commissioners and the county auditor; in the case of a county that has adopted a charter under Article X, Ohio Constitution, and under that charter has both a county executive and a county fiscal officer, the county executive and the county fiscal officer; and in the case of a township, a member of the board of township trustees and the county auditor.

The treasurer of state may designate a deputy treasurer or director within the office of the treasurer of state or any other appropriate person who is not an employee of the treasurer of state's office; the director of budget and management may designate an individual within the office of budget and management or any other appropriate person who is not an employee of the office of budget and management; the presiding officer of the legislative authority of the municipal corporation may designate any other member of the legislative authority; the board of county commissioners may designate any other member of the board or the fiscal officer of the county; the fiscal officer of a county that has adopted a charter under Article X, Ohio Constitution, may designate an individual within the county fiscal office; the county auditor may designate an individual within the county auditor's office; and the board of township trustees may designate any other member of the board or the fiscal officer of the township to attend the meetings of the commission when the ex officio member is absent or unable for any reason to attend. A designee, when present, shall be counted in determining whether a quorum is present at any meeting of the commission and may vote and participate in all proceedings and actions of the commission. The designations shall be in writing, executed by the ex officio member or entity making the designation, and filed with the secretary of the commission. The designations may be changed from time to time in like manner, but due regard shall be given to the need for continuity.

(2) If a municipal corporation, county, or township has a population of at least one thousand, three additional members appointed not later than fifteen days after the auditor of state determines that a fiscal emergency exists as follows:

For a municipal corporation, the governor shall appoint one member; the mayor shall appoint one member confirmed by the legislative authority of the municipal corporation; and the county

auditor of the county in which the largest portion of the territory of the municipal corporation is located shall appoint one member. The county auditor may appoint the county auditor to the commission.

For a county, the governor shall appoint one member and the board of county commissioners shall appoint two members. In the case of a county that has adopted a charter under Article X, Ohio Constitution, and under that charter has both a county executive and a county council, the governor shall appoint one member, the county executive shall appoint one member, and the county council shall appoint one member. A member of the board of county commissioners, a county executive, or a member of the county council is ineligible for appointment to the commission under this paragraph.

For a township, the governor shall appoint one member and the board of township trustees shall appoint two members. A member of the board of township trustees is ineligible for appointment to the commission under this paragraph.

Each of the three appointed members shall serve during the life of the commission, subject to removal by the appointing authority for misfeasance, nonfeasance, or malfeasance in office. In the event of the death, resignation, incapacity, removal, or ineligibility to serve of an appointed member, the appointing authority that appointed the member shall appoint a successor, except as otherwise provided in division (M) of this section.

Each appointed member shall be an individual:

Who has knowledge and experience in financial matters, financial management, or business organization or operations;

Whose residency, office, or principal place of professional or business activity is situated within the municipal corporation, county, or township, except that a county auditor who serves on the commission of a municipal corporation is not required to reside or have an office or principal place of professional or business activity in the municipal corporation;

Who shall not become a candidate for elected public office while serving as a member of the commission, except a county auditor who serves on the commission of a municipal corporation may be a candidate for reelection to the county auditor's office.

(C) Immediately after appointment of the initial appointed members of the commission, the governor shall call the first meeting of the commission and shall cause written notice of the time, date, and place of the first meeting to be given to each member of the commission at least forty-eight hours in advance of the meeting.

(D) The director of budget and management shall serve as chairperson of the commission. The commission shall elect one of its members to serve as vice-chairperson and may appoint a secretary and any other officers, who need not be members of the commission, it considers necessary. The chairperson may remove an appointed member if that member fails to attend three meetings. In that event, the appointing authority shall fill the vacancy in the same manner as the original appointment, except as otherwise provided in division (M) of this section.

(E) The commission may adopt and alter bylaws and rules, which shall not be subject to section 111.15 or Chapter 119. of the Revised Code, for the conduct of its affairs and for the manner, subject to this chapter, in which its powers and functions shall be exercised and embodied.

(F) Four members of a commission established pursuant to divisions (B)(1) and (2) of this section constitute a quorum of the commission. The affirmative vote of a majority of the members of

the commission is necessary for any action taken by vote of the commission. No vacancy in the membership of the commission shall impair the rights of a quorum by such vote to exercise all the rights and perform all the duties of the commission. Members of the commission, and their designees, are not disqualified from voting by reason of the functions of the other office they hold and are not disqualified from exercising the functions of the other office with respect to the municipal corporation, county, or township, its officers, or the commission.

(G) The auditor of state shall serve as the "financial supervisor" to the commission unless the auditor of state elects to contract for that service. As used in this chapter, "financial supervisor" means the auditor of state.

(H) At the request of the commission, the auditor of state shall designate employees of the auditor of state's office to assist the commission and the financial supervisor and to coordinate the work of the auditor of state's office and the financial supervisor. Upon the determination of a fiscal emergency in any municipal corporation, county, or township, the municipal corporation, county, or township shall provide the commission with such reasonable office space in the principal building housing city, county, or township government, where feasible, as it determines is necessary to carry out its duties under this chapter.

(I) The financial supervisor, the members of the commission, the auditor of state, and any person authorized to act on behalf of or assist them shall not be personally liable or subject to any suit, judgment, or claim for damages resulting from the exercise of or failure to exercise the powers, duties, and functions granted to them in regard to their functioning under this chapter, but the commission, the financial supervisor, the auditor of state, and those other persons shall be subject to mandamus proceedings to compel performance of their duties under this chapter and with respect to any debt obligations issued pursuant or subject to this chapter.

(J) At the request of the commission, the administrative head of any state agency shall temporarily assign personnel skilled in accounting and budgeting procedures to assist the commission or the financial supervisor in its duties as financial supervisor.

(K) The appointed members of the commission who are members of the board of township trustees or are not elected officials are not subject to section 102.02 of the Revised Code. Each appointed member of the commission shall file with the commission a signed written statement setting forth the general nature of sales of goods, property, or services or of loans to the municipal corporation, county, or township with respect to which that commission is established, in which the appointed member has a pecuniary interest or in which any member of the appointed member's immediate family, as defined in section 102.01 of the Revised Code, or any corporation, partnership, or enterprise of which the appointed member is an officer, director, or partner, or of which the appointed member or a member of the appointed member's immediate family, as so defined, owns more than a five per cent interest, has a pecuniary interest, and of which sale, loan, or interest such member has knowledge. The statement shall be supplemented from time to time to reflect changes in the general nature of any such sales or loans.

(L) A commission is not established with respect to any village or township with a population of less than one thousand as of the most recent federal decennial census. Upon the occurrence of a fiscal emergency in such a village or township, the auditor of state shall serve as the financial supervisor of the village or township and shall have all the powers and responsibilities of a

commission, including the powers and responsibilities described in section 118.07 of the Revised Code.

(M)(1) Notwithstanding any contrary provision of division (B)(2) or (D) of this section, if one or more appointed seats on a commission that was established before October 17, 2017, are or become vacant, division (M) of this section applies concerning the commission.

(2) In the case of a commission established with respect to a municipal corporation:

(a) If one such vacancy exists on the commission, the county auditor of the county in which the largest portion of the territory of the municipal corporation is located shall appoint a member to fill the vacancy. The county auditor may appoint the county auditor to the commission. Of the two remaining appointed members of the commission, the mayor shall determine, not later than the fifteenth day after the effective date of this amendment or the fifteenth day after the vacancy occurs, whichever is later, which of those members shall be considered the member appointed by the mayor for purposes of divisions (B)(2) and (D) of this section, and the other appointed member shall be considered the member appointed by the governor for purposes of divisions (B)(2) and (D) of this section.

(b) If two such vacancies exist on the commission, the county auditor of the county in which the largest portion of the territory of the municipal corporation is located shall appoint a member to fill one vacancy, and the mayor shall appoint a member confirmed by the legislative authority of the municipal corporation to fill the other vacancy. The county auditor may appoint the county auditor to the commission. The remaining appointed member of the commission shall be considered the member appointed by the governor for purposes of divisions (B)(2) and (D) of this section.

(c) If three such vacancies exist on the commission, the members shall be appointed in accordance with division (B)(2) of this section.

(3) In the case of a commission established with respect to a township:

(a) If one such vacancy exists on the commission, the board of township trustees shall appoint a member to fill the vacancy, who shall not be a member of the board of township trustees. Of the two remaining appointed members of the commission, the board of township trustees shall determine, not later than the fifteenth day after the effective date of this amendment or the fifteenth day after the vacancy occurs, whichever is later, which of those members shall be considered the member appointed by the board of township trustees for purposes of divisions (B)(2) and (D) of this section, and the other appointed member shall be considered the member appointed by the governor for purposes of divisions (B)(2) and (D) of this section.

(b) If two such vacancies exist on the commission, the board of township trustees shall appoint two members to fill the vacancies, who shall not be members of the board of township trustees. The remaining appointed member of the commission shall be considered the member appointed by the governor for purposes of divisions (B)(2) and (D) of this section.

(c) If three such vacancies exist on the commission, the members shall be appointed in accordance with division (B)(2) of this section.

(4) After one or more vacancies in appointed seats on a commission have been filled under division (M) of this section, any subsequent vacancy or vacancies shall be filled under division (B)(2) or (D) of this section, as applicable.

Sec. 118.07. (A) The financial planning and supervision commission, or when authorized by

the commission, the financial supervisor, shall have the following powers, duties, and functions:

(1) To review all tax budgets, tax levy ordinances, bond and note ordinances or resolutions, appropriation measures of the municipal corporation, county, or township, and certificates of estimated resources to require that such are consistent with the financial plan and a balanced appropriation budget for the current fiscal year, and any supporting information upon which the financial plan and balanced appropriation budget has been developed and based, and to determine whether revenue estimates and estimates of expenditures and appropriations will result in a balanced budget;

(2) To inspect and secure copies of any document, ordinance, resolution, or instrument pertaining to the effective financial accounting and reporting system, debt obligations, debt limits, financial plan, balanced appropriation budgets, appropriation measures, report of audit, statement or invoice, or other worksheet or record of the municipal corporation, county, or township; provided that any attorney-client privilege shall remain inviolate;

(3) To inspect and secure copies of any document, instrument, certification, records of proceedings, or other worksheet or records of the bureau, county budget commission, county auditor, or other official or employee of the municipal corporation, county, or township or other political subdivision, unit, or agency of government of the state;

(4) To review, revise, and approve determinations and certifications affecting the municipal corporation, county, or township made by the county budget commission or county auditor pursuant to Chapter 5705. of the Revised Code to ensure such determinations and certifications are consistent with the laws of the state;

(5) To bring civil actions, including mandamus, to enforce this chapter;

(6) To approve the amount and purpose of any issue of debt obligations;

(7) To authenticate and assist the appropriate officers of the municipal corporation, county, or township in the delivery of debt obligations of the municipal corporation, county, or township;

(8) To consult with the officials of the municipal corporation, county, or township and the auditor of state regarding any necessary or appropriate steps to bring the books of account, accounting systems, and financial procedures and reports of the municipal corporation, county, or township into compliance with requirements prescribed by the auditor of state, and regarding desirable modifications and supplementary systems and procedures pertinent to the municipal corporation, county, or township;

(9) To assist or provide assistance to the municipal corporation, county, or township in the structuring or the terms of, and the placement of sale of, debt obligations of the municipal corporation, county, or township;

(10) To perform all other powers, duties, and functions as provided under this chapter;

(11) To make and enter into all contracts and agreements necessary or incidental to the performance of its duties and the exercise of its powers under this chapter;

(12) To consult with officials of the municipal corporation, county, or township and make recommendations for cost reductions or revenue increases to achieve balanced budgets and carry out the financial plan.

(B) During the fiscal emergency period, the commission or, when authorized by the commission, the financial supervisor, shall, in addition to other powers:

(1) With respect to the appropriation measure in effect at the commencement of the fiscal emergency period of the municipal corporation, county, or township if such period commenced more than three months prior to the end of the current fiscal year, and otherwise with respect to the appropriation measure for the next fiscal year:

(a) Review and determine the adequacy of all revenues to meet all expenditures for such fiscal year;

(b) Review and determine the extent of any deficiency of revenues to meet such expenditures;

(c) Require the municipal corporation, county, or township to provide justification documents to substantiate, to the extent and in the manner considered necessary, any item of revenue or appropriation;

(d) Not later than sixty days after taking office or after receipt of such appropriation measure for the next fiscal year, report to the municipal corporation, county, or township on such determination.

(2) Require the municipal corporation, county, or township, by ordinance or resolution, to establish monthly levels of expenditures and encumbrances consistent with the financial plan and the commission's or, when authorized by the commission, the financial supervisor's review pursuant to divisions (B)(1)(a) and (1)(b) of this section. The commission or, when authorized by the commission, the financial supervisor, shall approve and monitor the monthly levels of expenditures and encumbrances and require justification documents to substantiate any departure from any approved level.

(C) In making any determination pursuant to division (B) of this section, the commission and the financial supervisor may rely on any information considered in its judgment reliable or material and shall not be restricted by any tax budget or certificate or any other document which the municipal corporation, county, or township may have adopted or received from any other governmental agency.

(D) The municipal corporation, county, state, and township officers or employees thereof, are hereby authorized and directed to assist diligently and promptly the commission and the financial supervisor in the prosecution of their duties, including the furnishing of any materials, including justification documents, required.

(E) Annually on or before the first day of April ~~during the fiscal emergency period~~, the ~~commission director of budget and management, as chairperson of a commission, or the auditor of state, as financial supervisor as provided in division (L) of section 118.05 of the Revised Code~~, shall make reports and recommendations to the speaker of the house of representatives and the president of the senate concerning progress of the municipal corporation, county, or township to eliminate fiscal emergency conditions, failures of the municipal corporation, county, or township to comply with this chapter, and recommendations for further actions to attain the objectives of this chapter, including legislative action to make provisions of law more effective for their purposes, or to enhance revenue raising or financing capabilities of municipal corporations, counties, or townships. The ~~commission director or the auditor of state~~ may make such interim reports as ~~if the director or the auditor of state~~ may determine to be appropriate for such purposes and shall make such additional reports as may be requested by either house of the general assembly.

Sec. 149.43. (A) As used in this section:

(1) "Public record" means records kept by any public office, including, but not limited to, state, county, city, village, township, and school district units, and records pertaining to the delivery of educational services by an alternative school in this state kept by the nonprofit or for-profit entity operating the alternative school pursuant to section 3313.533 of the Revised Code. "Public record" does not mean any of the following:

- (a) Medical records;
- (b) Records pertaining to probation and parole proceedings or to proceedings related to the imposition of community control sanctions and post-release control sanctions;
- (c) Records pertaining to actions under section 2151.85 and division (C) of section 2919.121 of the Revised Code and to appeals of actions arising under those sections;
- (d) Records pertaining to adoption proceedings, including the contents of an adoption file maintained by the department of health under sections 3705.12 to 3705.124 of the Revised Code;
- (e) Information in a record contained in the putative father registry established by section 3107.062 of the Revised Code, regardless of whether the information is held by the department of job and family services or, pursuant to section 3111.69 of the Revised Code, the office of child support in the department or a child support enforcement agency;
- (f) Records specified in division (A) of section 3107.52 of the Revised Code;
- (g) Trial preparation records;
- (h) Confidential law enforcement investigatory records;
- (i) Records containing information that is confidential under section 2710.03 or 4112.05 of the Revised Code;
- (j) DNA records stored in the DNA database pursuant to section 109.573 of the Revised Code;
- (k) Inmate records released by the department of rehabilitation and correction to the department of youth services or a court of record pursuant to division (E) of section 5120.21 of the Revised Code;
- (l) Records maintained by the department of youth services pertaining to children in its custody released by the department of youth services to the department of rehabilitation and correction pursuant to section 5139.05 of the Revised Code;
- (m) Intellectual property records;
- (n) Donor profile records;
- (o) Records maintained by the department of job and family services pursuant to section 3121.894 of the Revised Code;
- (p) Peace officer, parole officer, probation officer, bailiff, prosecuting attorney, assistant prosecuting attorney, correctional employee, community-based correctional facility employee, youth services employee, firefighter, EMT, investigator of the bureau of criminal identification and investigation, or federal law enforcement officer residential and familial information;
- (q) In the case of a county hospital operated pursuant to Chapter 339. of the Revised Code or a municipal hospital operated pursuant to Chapter 749. of the Revised Code, information that constitutes a trade secret, as defined in section 1333.61 of the Revised Code;
- (r) Information pertaining to the recreational activities of a person under the age of eighteen;
- (s) In the case of a child fatality review board acting under sections 307.621 to 307.629 of the

Revised Code or a review conducted pursuant to guidelines established by the director of health under section 3701.70 of the Revised Code, records provided to the board or director, statements made by board members during meetings of the board or by persons participating in the director's review, and all work products of the board or director, and in the case of a child fatality review board, child fatality review data submitted by the board to the department of health or a national child death review database, other than the report prepared pursuant to division (A) of section 307.626 of the Revised Code;

(t) Records provided to and statements made by the executive director of a public children services agency or a prosecuting attorney acting pursuant to section 5153.171 of the Revised Code other than the information released under that section;

(u) Test materials, examinations, or evaluation tools used in an examination for licensure as a nursing home administrator that the board of executives of long-term services and supports administers under section 4751.04 of the Revised Code or contracts under that section with a private or government entity to administer;

(v) Records the release of which is prohibited by state or federal law;

(w) Proprietary information of or relating to any person that is submitted to or compiled by the Ohio venture capital authority created under section 150.01 of the Revised Code;

(x) Financial statements and data any person submits for any purpose to the Ohio housing finance agency or the controlling board in connection with applying for, receiving, or accounting for financial assistance from the agency, and information that identifies any individual who benefits directly or indirectly from financial assistance from the agency;

(y) Records listed in section 5101.29 of the Revised Code;

(z) Discharges recorded with a county recorder under section 317.24 of the Revised Code, as specified in division (B)(2) of that section;

(aa) Usage information including names and addresses of specific residential and commercial customers of a municipally owned or operated public utility;

(bb) Records described in division (C) of section 187.04 of the Revised Code that are not designated to be made available to the public as provided in that division;

(cc) Information and records that are made confidential, privileged, and not subject to disclosure under divisions (B) and (C) of section 2949.221 of the Revised Code;

(dd) Personal information, as defined in section 149.45 of the Revised Code;

(ee) The confidential name, address, and other personally identifiable information of a program participant in the address confidentiality program established under sections 111.41 to 111.47 of the Revised Code, including the contents of any application for absent voter's ballots, absent voter's ballot identification envelope statement of voter, or provisional ballot affirmation completed by a program participant who has a confidential voter registration record, and records or portions of records pertaining to that program that identify the number of program participants that reside within a precinct, ward, township, municipal corporation, county, or any other geographic area smaller than the state. As used in this division, "confidential address" and "program participant" have the meaning defined in section 111.41 of the Revised Code.

(ff) Orders for active military service of an individual serving or with previous service in the armed forces of the United States, including a reserve component, or the Ohio organized militia,

except that, such order becomes a public record on the day that is fifteen years after the published date or effective date of the call to order.

(2) "Confidential law enforcement investigatory record" means any record that pertains to a law enforcement matter of a criminal, quasi-criminal, civil, or administrative nature, but only to the extent that the release of the record would create a high probability of disclosure of any of the following:

(a) The identity of a suspect who has not been charged with the offense to which the record pertains, or of an information source or witness to whom confidentiality has been reasonably promised;

(b) Information provided by an information source or witness to whom confidentiality has been reasonably promised, which information would reasonably tend to disclose the source's or witness's identity;

(c) Specific confidential investigatory techniques or procedures or specific investigatory work product;

(d) Information that would endanger the life or physical safety of law enforcement personnel, a crime victim, a witness, or a confidential information source.

(3) "Medical record" means any document or combination of documents, except births, deaths, and the fact of admission to or discharge from a hospital, that pertains to the medical history, diagnosis, prognosis, or medical condition of a patient and that is generated and maintained in the process of medical treatment.

(4) "Trial preparation record" means any record that contains information that is specifically compiled in reasonable anticipation of, or in defense of, a civil or criminal action or proceeding, including the independent thought processes and personal trial preparation of an attorney.

(5) "Intellectual property record" means a record, other than a financial or administrative record, that is produced or collected by or for faculty or staff of a state institution of higher learning in the conduct of or as a result of study or research on an educational, commercial, scientific, artistic, technical, or scholarly issue, regardless of whether the study or research was sponsored by the institution alone or in conjunction with a governmental body or private concern, and that has not been publicly released, published, or patented.

(6) "Donor profile record" means all records about donors or potential donors to a public institution of higher education except the names and reported addresses of the actual donors and the date, amount, and conditions of the actual donation.

(7) "Peace officer, parole officer, probation officer, bailiff, prosecuting attorney, assistant prosecuting attorney, correctional employee, community-based correctional facility employee, youth services employee, firefighter, EMT, investigator of the bureau of criminal identification and investigation, or federal law enforcement officer residential and familial information" means any information that discloses any of the following about a peace officer, parole officer, probation officer, bailiff, prosecuting attorney, assistant prosecuting attorney, correctional employee, community-based correctional facility employee, youth services employee, firefighter, EMT, investigator of the bureau of criminal identification and investigation, or federal law enforcement officer:

(a) The address of the actual personal residence of a peace officer, parole officer, probation officer, bailiff, assistant prosecuting attorney, correctional employee, community-based correctional

facility employee, youth services employee, firefighter, EMT, an investigator of the bureau of criminal identification and investigation, or federal law enforcement officer, except for the state or political subdivision in which the peace officer, parole officer, probation officer, bailiff, assistant prosecuting attorney, correctional employee, community-based correctional facility employee, youth services employee, firefighter, EMT, investigator of the bureau of criminal identification and investigation, or federal law enforcement officer resides;

(b) Information compiled from referral to or participation in an employee assistance program;

(c) The social security number, the residential telephone number, any bank account, debit card, charge card, or credit card number, or the emergency telephone number of, or any medical information pertaining to, a peace officer, parole officer, probation officer, bailiff, prosecuting attorney, assistant prosecuting attorney, correctional employee, community-based correctional facility employee, youth services employee, firefighter, EMT, investigator of the bureau of criminal identification and investigation, or federal law enforcement officer;

(d) The name of any beneficiary of employment benefits, including, but not limited to, life insurance benefits, provided to a peace officer, parole officer, probation officer, bailiff, prosecuting attorney, assistant prosecuting attorney, correctional employee, community-based correctional facility employee, youth services employee, firefighter, EMT, investigator of the bureau of criminal identification and investigation, or federal law enforcement officer by the peace officer's, parole officer's, probation officer's, bailiff's, prosecuting attorney's, assistant prosecuting attorney's, correctional employee's, community-based correctional facility employee's, youth services employee's, firefighter's, EMT's, investigator of the bureau of criminal identification and investigation's, or federal law enforcement officer's employer;

(e) The identity and amount of any charitable or employment benefit deduction made by the peace officer's, parole officer's, probation officer's, bailiff's, prosecuting attorney's, assistant prosecuting attorney's, correctional employee's, community-based correctional facility employee's, youth services employee's, firefighter's, EMT's, investigator of the bureau of criminal identification and investigation's, or federal law enforcement officer's employer from the peace officer's, parole officer's, probation officer's, bailiff's, prosecuting attorney's, assistant prosecuting attorney's, correctional employee's, community-based correctional facility employee's, youth services employee's, firefighter's, EMT's, investigator of the bureau of criminal identification and investigation's, or federal law enforcement officer's compensation unless the amount of the deduction is required by state or federal law;

(f) The name, the residential address, the name of the employer, the address of the employer, the social security number, the residential telephone number, any bank account, debit card, charge card, or credit card number, or the emergency telephone number of the spouse, a former spouse, or any child of a peace officer, parole officer, probation officer, bailiff, prosecuting attorney, assistant prosecuting attorney, correctional employee, community-based correctional facility employee, youth services employee, firefighter, EMT, investigator of the bureau of criminal identification and investigation, or federal law enforcement officer;

(g) A photograph of a peace officer who holds a position or has an assignment that may include undercover or plain clothes positions or assignments as determined by the peace officer's appointing authority.

As used in divisions (A)(7) and (B)(9) of this section, "peace officer" has the same meaning as in section 109.71 of the Revised Code and also includes the superintendent and troopers of the state highway patrol; it does not include the sheriff of a county or a supervisory employee who, in the absence of the sheriff, is authorized to stand in for, exercise the authority of, and perform the duties of the sheriff.

As used in divisions (A)(7) and (B)(9) of this section, "correctional employee" means any employee of the department of rehabilitation and correction who in the course of performing the employee's job duties has or has had contact with inmates and persons under supervision.

As used in divisions (A)(7) and (B)(9) of this section, "youth services employee" means any employee of the department of youth services who in the course of performing the employee's job duties has or has had contact with children committed to the custody of the department of youth services.

As used in divisions (A)(7) and (B)(9) of this section, "firefighter" means any regular, paid or volunteer, member of a lawfully constituted fire department of a municipal corporation, township, fire district, or village.

As used in divisions (A)(7) and (B)(9) of this section, "EMT" means EMTs-basic, EMTs-I, and paramedics that provide emergency medical services for a public emergency medical service organization. "Emergency medical service organization," "EMT-basic," "EMT-I," and "paramedic" have the same meanings as in section 4765.01 of the Revised Code.

As used in divisions (A)(7) and (B)(9) of this section, "investigator of the bureau of criminal identification and investigation" has the meaning defined in section 2903.11 of the Revised Code.

As used in divisions (A)(7) and (B)(9) of this section, "federal law enforcement officer" has the meaning defined in section 9.88 of the Revised Code.

(8) "Information pertaining to the recreational activities of a person under the age of eighteen" means information that is kept in the ordinary course of business by a public office, that pertains to the recreational activities of a person under the age of eighteen years, and that discloses any of the following:

(a) The address or telephone number of a person under the age of eighteen or the address or telephone number of that person's parent, guardian, custodian, or emergency contact person;

(b) The social security number, birth date, or photographic image of a person under the age of eighteen;

(c) Any medical record, history, or information pertaining to a person under the age of eighteen;

(d) Any additional information sought or required about a person under the age of eighteen for the purpose of allowing that person to participate in any recreational activity conducted or sponsored by a public office or to use or obtain admission privileges to any recreational facility owned or operated by a public office.

(9) "Community control sanction" has the same meaning as in section 2929.01 of the Revised Code.

(10) "Post-release control sanction" has the same meaning as in section 2967.01 of the Revised Code.

(11) "Redaction" means obscuring or deleting any information that is exempt from the duty to

permit public inspection or copying from an item that otherwise meets the definition of a "record" in section 149.011 of the Revised Code.

(12) "Designee" and "elected official" have the same meanings as in section 109.43 of the Revised Code.

(B)(1) Upon request and subject to division (B)(8) of this section, all public records responsive to the request shall be promptly prepared and made available for inspection to any person at all reasonable times during regular business hours. Subject to division (B)(8) of this section, upon request, a public office or person responsible for public records shall make copies of the requested public record available at cost and within a reasonable period of time. If a public record contains information that is exempt from the duty to permit public inspection or to copy the public record, the public office or the person responsible for the public record shall make available all of the information within the public record that is not exempt. When making that public record available for public inspection or copying that public record, the public office or the person responsible for the public record shall notify the requester of any redaction or make the redaction plainly visible. A redaction shall be deemed a denial of a request to inspect or copy the redacted information, except if federal or state law authorizes or requires a public office to make the redaction.

(2) To facilitate broader access to public records, a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. If a requester makes an ambiguous or overly broad request or has difficulty in making a request for copies or inspection of public records under this section such that the public office or the person responsible for the requested public record cannot reasonably identify what public records are being requested, the public office or the person responsible for the requested public record may deny the request but shall provide the requester with an opportunity to revise the request by informing the requester of the manner in which records are maintained by the public office and accessed in the ordinary course of the public office's or person's duties.

(3) If a request is ultimately denied, in part or in whole, the public office or the person responsible for the requested public record shall provide the requester with an explanation, including legal authority, setting forth why the request was denied. If the initial request was provided in writing, the explanation also shall be provided to the requester in writing. The explanation shall not preclude the public office or the person responsible for the requested public record from relying upon additional reasons or legal authority in defending an action commenced under division (C) of this section.

(4) Unless specifically required or authorized by state or federal law or in accordance with division (B) of this section, no public office or person responsible for public records may limit or condition the availability of public records by requiring disclosure of the requester's identity or the intended use of the requested public record. Any requirement that the requester disclose the requester's identity or the intended use of the requested public record constitutes a denial of the request.

(5) A public office or person responsible for public records may ask a requester to make the request in writing, may ask for the requester's identity, and may inquire about the intended use of the

information requested, but may do so only after disclosing to the requester that a written request is not mandatory and that the requester may decline to reveal the requester's identity or the intended use and when a written request or disclosure of the identity or intended use would benefit the requester by enhancing the ability of the public office or person responsible for public records to identify, locate, or deliver the public records sought by the requester.

(6) If any person chooses to obtain a copy of a public record in accordance with division (B) of this section, the public office or person responsible for the public record may require that person to pay in advance the cost involved in providing the copy of the public record in accordance with the choice made by the person seeking the copy under this division. The public office or the person responsible for the public record shall permit that person to choose to have the public record duplicated upon paper, upon the same medium upon which the public office or person responsible for the public record keeps it, or upon any other medium upon which the public office or person responsible for the public record determines that it reasonably can be duplicated as an integral part of the normal operations of the public office or person responsible for the public record. When the person seeking the copy makes a choice under this division, the public office or person responsible for the public record shall provide a copy of it in accordance with the choice made by the person seeking the copy. Nothing in this section requires a public office or person responsible for the public record to allow the person seeking a copy of the public record to make the copies of the public record.

(7)(a) Upon a request made in accordance with division (B) of this section and subject to division (B)(6) of this section, a public office or person responsible for public records shall transmit a copy of a public record to any person by United States mail or by any other means of delivery or transmission within a reasonable period of time after receiving the request for the copy. The public office or person responsible for the public record may require the person making the request to pay in advance the cost of postage if the copy is transmitted by United States mail or the cost of delivery if the copy is transmitted other than by United States mail, and to pay in advance the costs incurred for other supplies used in the mailing, delivery, or transmission.

(b) Any public office may adopt a policy and procedures that it will follow in transmitting, within a reasonable period of time after receiving a request, copies of public records by United States mail or by any other means of delivery or transmission pursuant to division (B)(7) of this section. A public office that adopts a policy and procedures under division (B)(7) of this section shall comply with them in performing its duties under that division.

(c) In any policy and procedures adopted under division (B)(7) of this section:

(i) A public office may limit the number of records requested by a person that the office will physically deliver by United States mail or by another delivery service to ten per month, unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes;

(ii) A public office that chooses to provide some or all of its public records on a web site that is fully accessible to and searchable by members of the public at all times, other than during acts of God outside the public office's control or maintenance, and that charges no fee to search, access, download, or otherwise receive records provided on the web site, may limit to ten per month the number of records requested by a person that the office will deliver in a digital format, unless the

requested records are not provided on the web site and unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes.

(iii) For purposes of division (B)(7) of this section, "commercial" shall be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

(8) A public office or person responsible for public records is not required to permit a person who is incarcerated pursuant to a criminal conviction or a juvenile adjudication to inspect or to obtain a copy of any public record concerning a criminal investigation or prosecution or concerning what would be a criminal investigation or prosecution if the subject of the investigation or prosecution were an adult, unless the request to inspect or to obtain a copy of the record is for the purpose of acquiring information that is subject to release as a public record under this section and the judge who imposed the sentence or made the adjudication with respect to the person, or the judge's successor in office, finds that the information sought in the public record is necessary to support what appears to be a justiciable claim of the person.

(9)(a) Upon written request made and signed by a journalist on or after December 16, 1999, a public office, or person responsible for public records, having custody of the records of the agency employing a specified peace officer, parole officer, probation officer, bailiff, prosecuting attorney, assistant prosecuting attorney, correctional employee, community-based correctional facility employee, youth services employee, firefighter, EMT, investigator of the bureau of criminal identification and investigation, or federal law enforcement officer shall disclose to the journalist the address of the actual personal residence of the peace officer, parole officer, probation officer, bailiff, prosecuting attorney, assistant prosecuting attorney, correctional employee, community-based correctional facility employee, youth services employee, firefighter, EMT, investigator of the bureau of criminal identification and investigation, or federal law enforcement officer and, if the peace officer's, parole officer's, probation officer's, bailiff's, prosecuting attorney's, assistant prosecuting attorney's, correctional employee's, community-based correctional facility employee's, youth services employee's, firefighter's, EMT's, investigator of the bureau of criminal identification and investigation's, or federal law enforcement officer's spouse, former spouse, or child is employed by a public office, the name and address of the employer of the peace officer's, parole officer's, probation officer's, bailiff's, prosecuting attorney's, assistant prosecuting attorney's, correctional employee's, community-based correctional facility employee's, youth services employee's, firefighter's, EMT's, investigator of the bureau of criminal identification and investigation's, or federal law enforcement officer's spouse, former spouse, or child. The request shall include the journalist's name and title and the name and address of the journalist's employer and shall state that disclosure of the information sought would be in the public interest.

(b) Division (B)(9)(a) of this section also applies to journalist requests for customer information maintained by a municipally owned or operated public utility, other than social security numbers and any private financial information such as credit reports, payment methods, credit card numbers, and bank account information.

(c) As used in division (B)(9) of this section, "journalist" means a person engaged in,

connected with, or employed by any news medium, including a newspaper, magazine, press association, news agency, or wire service, a radio or television station, or a similar medium, for the purpose of gathering, processing, transmitting, compiling, editing, or disseminating information for the general public.

(C)(1) If a person allegedly is aggrieved by the failure of a public office or the person responsible for public records to promptly prepare a public record and to make it available to the person for inspection in accordance with division (B) of this section or by any other failure of a public office or the person responsible for public records to comply with an obligation in accordance with division (B) of this section, the person allegedly aggrieved may do only one of the following, and not both:

(a) File a complaint with the clerk of the court of claims or the clerk of the court of common pleas under section 2743.75 of the Revised Code;

(b) Commence a mandamus action to obtain a judgment that orders the public office or the person responsible for the public record to comply with division (B) of this section, that awards court costs and reasonable attorney's fees to the person that instituted the mandamus action, and, if applicable, that includes an order fixing statutory damages under division (C)(2) of this section. The mandamus action may be commenced in the court of common pleas of the county in which division (B) of this section allegedly was not complied with, in the supreme court pursuant to its original jurisdiction under Section 2 of Article IV, Ohio Constitution, or in the court of appeals for the appellate district in which division (B) of this section allegedly was not complied with pursuant to its original jurisdiction under Section 3 of Article IV, Ohio Constitution.

(2) If a requester transmits a written request by hand delivery, electronic submission, or certified mail to inspect or receive copies of any public record in a manner that fairly describes the public record or class of public records to the public office or person responsible for the requested public records, except as otherwise provided in this section, the requester shall be entitled to recover the amount of statutory damages set forth in this division if a court determines that the public office or the person responsible for public records failed to comply with an obligation in accordance with division (B) of this section.

The amount of statutory damages shall be fixed at one hundred dollars for each business day during which the public office or person responsible for the requested public records failed to comply with an obligation in accordance with division (B) of this section, beginning with the day on which the requester files a mandamus action to recover statutory damages, up to a maximum of one thousand dollars. The award of statutory damages shall not be construed as a penalty, but as compensation for injury arising from lost use of the requested information. The existence of this injury shall be conclusively presumed. The award of statutory damages shall be in addition to all other remedies authorized by this section.

The court may reduce an award of statutory damages or not award statutory damages if the court determines both of the following:

(a) That, based on the ordinary application of statutory law and case law as it existed at the time of the conduct or threatened conduct of the public office or person responsible for the requested public records that allegedly constitutes a failure to comply with an obligation in accordance with division (B) of this section and that was the basis of the mandamus action, a well-informed public

office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records did not constitute a failure to comply with an obligation in accordance with division (B) of this section;

(b) That a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records would serve the public policy that underlies the authority that is asserted as permitting that conduct or threatened conduct.

(3) In a mandamus action filed under division (C)(1) of this section, the following apply:

(a)(i) If the court orders the public office or the person responsible for the public record to comply with division (B) of this section, the court shall determine and award to the relator all court costs, which shall be construed as remedial and not punitive.

(ii) If the court makes a determination described in division (C)(3)(b)(iii) of this section, the court shall determine and award to the relator all court costs, which shall be construed as remedial and not punitive.

(b) If the court renders a judgment that orders the public office or the person responsible for the public record to comply with division (B) of this section or if the court determines any of the following, the court may award reasonable attorney's fees to the relator, subject to the provisions of division (C)(4) of this section:

(i) The public office or the person responsible for the public records failed to respond affirmatively or negatively to the public records request in accordance with the time allowed under division (B) of this section.

(ii) The public office or the person responsible for the public records promised to permit the relator to inspect or receive copies of the public records requested within a specified period of time but failed to fulfill that promise within that specified period of time.

(iii) The public office or the person responsible for the public records acted in bad faith when the office or person voluntarily made the public records available to the relator for the first time after the relator commenced the mandamus action, but before the court issued any order concluding whether or not the public office or person was required to comply with division (B) of this section. No discovery may be conducted on the issue of the alleged bad faith of the public office or person responsible for the public records. This division shall not be construed as creating a presumption that the public office or the person responsible for the public records acted in bad faith when the office or person voluntarily made the public records available to the relator for the first time after the relator commenced the mandamus action, but before the court issued any order described in this division.

(c) The court shall not award attorney's fees to the relator if the court determines both of the following:

(i) That, based on the ordinary application of statutory law and case law as it existed at the time of the conduct or threatened conduct of the public office or person responsible for the requested public records that allegedly constitutes a failure to comply with an obligation in accordance with division (B) of this section and that was the basis of the mandamus action, a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public

records did not constitute a failure to comply with an obligation in accordance with division (B) of this section;

(ii) That a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records would serve the public policy that underlies the authority that is asserted as permitting that conduct or threatened conduct.

(4) All of the following apply to any award of reasonable attorney's fees awarded under division (C)(3)(b) of this section:

(a) The fees shall be construed as remedial and not punitive.

(b) The fees awarded shall not exceed the total of the reasonable attorney's fees incurred before the public record was made available to the relator and the fees described in division (C)(4)(c) of this section.

(c) Reasonable attorney's fees shall include reasonable fees incurred to produce proof of the reasonableness and amount of the fees and to otherwise litigate entitlement to the fees.

(d) The court may reduce the amount of fees awarded if the court determines that, given the factual circumstances involved with the specific public records request, an alternative means should have been pursued to more effectively and efficiently resolve the dispute that was subject to the mandamus action filed under division (C)(1) of this section.

(5) If the court does not issue a writ of mandamus under division (C) of this section and the court determines at that time that the bringing of the mandamus action was frivolous conduct as defined in division (A) of section 2323.51 of the Revised Code, the court may award to the public office all court costs, expenses, and reasonable attorney's fees, as determined by the court.

(D) Chapter 1347. of the Revised Code does not limit the provisions of this section.

(E)(1) To ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in section 109.43 of the Revised Code. In addition, all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours.

(2) The public office shall distribute the public records policy adopted by the public office under division (E)(1) of this section to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the

public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

(F)(1) The bureau of motor vehicles may adopt rules pursuant to Chapter 119. of the Revised Code to reasonably limit the number of bulk commercial special extraction requests made by a person for the same records or for updated records during a calendar year. The rules may include provisions for charges to be made for bulk commercial special extraction requests for the actual cost of the bureau, plus special extraction costs, plus ten per cent. The bureau may charge for expenses for redacting information, the release of which is prohibited by law.

(2) As used in division (F)(1) of this section:

(a) "Actual cost" means the cost of depleted supplies, records storage media costs, actual mailing and alternative delivery costs, or other transmitting costs, and any direct equipment operating and maintenance costs, including actual costs paid to private contractors for copying services.

(b) "Bulk commercial special extraction request" means a request for copies of a record for information in a format other than the format already available, or information that cannot be extracted without examination of all items in a records series, class of records, or database by a person who intends to use or forward the copies for surveys, marketing, solicitation, or resale for commercial purposes. "Bulk commercial special extraction request" does not include a request by a person who gives assurance to the bureau that the person making the request does not intend to use or forward the requested copies for surveys, marketing, solicitation, or resale for commercial purposes.

(c) "Commercial" means profit-seeking production, buying, or selling of any good, service, or other product.

(d) "Special extraction costs" means the cost of the time spent by the lowest paid employee competent to perform the task, the actual amount paid to outside private contractors employed by the bureau, or the actual cost incurred to create computer programs to make the special extraction. "Special extraction costs" include any charges paid to a public agency for computer or records services.

(3) For purposes of divisions (F)(1) and (2) of this section, "surveys, marketing, solicitation, or resale for commercial purposes" shall be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

(G) A request by a defendant, counsel of a defendant, or any agent of a defendant in a criminal action that public records related to that action be made available under this section shall be considered a demand for discovery pursuant to the Criminal Rules, except to the extent that the Criminal Rules plainly indicate a contrary intent. The defendant, counsel of the defendant, or agent of the defendant making a request under this division shall serve a copy of the request on the prosecuting attorney, director of law, or other chief legal officer responsible for prosecuting the action.

Sec. 505.64. (A) The board of township trustees of any township may authorize an officer, employee, or appointee of the township to use a credit card account held by the board of township trustees to pay for work-related expenses. ~~The debt incurred as a result of the use of a credit card pursuant to this section shall be paid from moneys appropriated by the board of township trustees for~~

such expenses in accordance with this section.

~~(B) The officer, employee, or appointee shall be liable in person and upon any official bond the officer, employee, or appointee has given to the township for the unauthorized use of a credit card held by the board of township trustees. The prosecuting attorney of the county shall recover the amount of any unauthorized expenses incurred by the officer, employee, or appointee by civil action in any court of appropriate jurisdiction. This section does not limit any other liability of an officer, employee, or appointee for unauthorized use of a credit card held by the board of township trustees.~~

~~(C) An officer, employee, or appointee who is authorized to use a credit card held by the board of township trustees and who suspects the loss, theft, or possibility of unauthorized use of the credit card shall notify the board of township trustees of the suspected loss, theft, or possible unauthorized use immediately in writing. The officer, employee, or appointee may be held liable in person and upon any official bond the officer, employee, or appointee has given to the township for up to fifty dollars in unauthorized debt incurred before the board receives such notification.~~

~~(D) Misuse of a credit card held by the board of township trustees by an~~ Not later than three months after the effective date of this amendment, the board of township trustees of any township that holds a credit card account on the effective date of this amendment shall adopt a written policy for the use of credit card accounts. Otherwise, a board shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The officers, positions, or appointees authorized to use a credit card account;
- (2) The types of expenses of which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the fiscal officer or the fiscal officer's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The township's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer, employee, or appointee that qualify as misuse of a credit card account.

(B) The name of the township shall appear on each presentation instrument related to the account including cards and checks.

(C) If the township fiscal officer does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the following applies:

(1) In a township that has adopted a limited home rule government under Chapter 504. of the Revised Code, the board shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may not use a credit card account and may not authorize an officer, employee, or appointee to use a credit card account, except that a board of township trustees serving in the role of compliance officer may use a credit card account if so authorized under the policy and may authorize an officer, employee, or appointee to use a credit card account as provided in division (A) of this section. The fiscal officer is not eligible for appointment

as compliance officer.

(2) In a township that has not adopted a limited home rule government under Chapter 504. of the Revised Code, the fiscal officer monthly shall present to the board credit card account transaction detail from the previous month. The board shall review the credit card account transaction detail and the chairperson of the board shall sign an attestation stating the board reviewed the credit card account transaction detail.

(D) The compliance officer, if applicable, and the board at least once every six months shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the fiscal officer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the board authorizes an officer, employee, or appointee to use a credit card, the fiscal officer may use a system to sign out credit cards to the authorized users. The officer, employee, or appointee is liable in person and upon any official bond the officer, employee, or appointee has given to the township to reimburse the township treasury the amount for which the officer, employee, or appointee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the board constitutes misuse of a credit card account. An officer, employee, or appointee of a township is a violation of or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the board violates section 2913.21 of the Revised Code.

(G) The fiscal officer or the fiscal officer's designee annually shall file a report with the board detailing all rewards received based on the use of the township's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

Sec. 511.234. (A) The Not later than three months after the effective date of this amendment, the board of park commissioners of a township park district may authorize an officer, employee, or appointee of the board to use that holds a credit card held by the board to pay for expenses related to park district business. The debt incurred as a result of the use of a credit card under this section shall be paid from park district funds.

(B) No officer, employee, or appointee of a board of park commissioners who is authorized to use a credit card held by the board shall use it to incur any unauthorized debt against the park district's credit.

(C) Whoever violates division (B) of this section is guilty of one of the following:

(1) A misdemeanor of the first degree if the amount of the unauthorized debt is no more than one hundred fifty dollars;

(2) A felony of the fourth degree if the amount of the unauthorized debt exceeds one hundred fifty dollars.

~~(D) An officer, employee, or appointee, in a civil action, may be found personally liable to the park district for the officer's, employee's, or appointee's unauthorized use of the park district credit card.~~

~~(E) Whenever any officer, employee, or appointee authorized to use a credit card held by the board of park commissioners suspects the loss, theft, or possibility of another person's unauthorized use of the credit card that the officer, employee, or appointee is authorized to use, the officer, employee, or appointee shall so notify the board immediately in writing. The officer, employee, or appointee may be held personally liable for unauthorized debt resulting from the loss, theft, or unauthorized use, in the amount of fifty dollars or the amount charged to the credit card as a result of the loss, theft, or unauthorized use, whichever is less. account on the effective date of this amendment shall adopt a written policy for the use of credit card accounts. Otherwise, a board shall adopt a written policy before first holding a credit card account.~~

The policy shall include provisions addressing all of the following:

- (1) The officers, positions, or appointees authorized to use a credit card account;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the clerk or the clerk's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The district's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer, employee, or appointee that qualify as misuse of a credit card account.

(B) The name of the township park district shall appear on each presentation instrument related to the account including cards and checks.

(C) If the clerk of the district does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the board shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may not use a credit card account and may not authorize an officer, employee, or appointee to use a credit card account, except that a board of park commissioners serving in the role of compliance officer may use a credit card account if so authorized under the policy and may authorize an officer, employee, or appointee to use a credit card account as provided in division (A) of this section. The clerk is not eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, and the board at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the clerk retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the board authorizes an officer, employee, or appointee to use a credit card, the clerk may use a system to sign out credit cards to the authorized users. The officer, employee, or appointee is liable in person and upon any official bond the officer, employee, or appointee has given to the township park district to reimburse the district treasury the amount for which the officer, employee, or appointee does not provide

itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the board constitutes misuse of a credit card account. An officer, employee, or appointee of a township park district or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the board violates section 2913.21 of the Revised Code.

(G) The clerk or the clerk's designee annually shall file a report with the board detailing all rewards received based on the use of the township park district's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

Sec. 717.31. (A) Not later than three months after the effective date of this section, a legislative authority of a municipal corporation that holds a credit card account on the effective date of this section shall adopt a written policy for the use of credit card accounts. Otherwise, a legislative authority shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The officers or positions authorized to use a credit card account;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the village clerk or city auditor or the clerk's or auditor's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The municipal corporation's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

(B) The name of the municipal corporation shall appear on each presentation instrument related to the account including cards and checks.

(C) If the village clerk or city auditor, as applicable, does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the following applies:

(1) In a municipal corporation that has the authority to operate a mayor's court pursuant to Chapter 1905. of the Revised Code, the chief executive officer of the municipal corporation shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may not use a credit card account and may not authorize an officer or employee to use a credit card account. The village clerk or city auditor is not eligible for appointment as compliance officer.

(2) In a municipal corporation that does not have the authority to operate a mayor's court

pursuant to Chapter 1905. of the Revised Code, the village clerk or city auditor monthly shall present to the legislative authority credit card account transaction detail from the previous month. The legislative authority shall review the credit card account transaction detail and the presiding officer of the legislative authority shall sign an attestation stating the legislative authority reviewed the credit card account transaction detail.

(D) The compliance officer, if applicable, and the legislative authority at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the village clerk or city auditor retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the legislative authority authorizes an officer or employee to use a credit card, the village clerk or city auditor may use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the municipal corporation to reimburse the treasury the amount for which the officer or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the legislative authority constitutes misuse of a credit card account. An officer or employee of the municipal corporation or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the municipal corporation violates section 2913.21 of the Revised Code.

(G) The village clerk or city auditor, as applicable, or the designee of that applicable officer annually shall file a report with the legislative authority detailing all rewards received based on the use of the municipal corporation's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

Sec. 940.11. ~~The (A) Not later than three months after the effective date of this amendment, the supervisors of a soil and water conservation district may hold one or more that hold a credit-cards on behalf of the district and may authorize any supervisor or employee of the district to use such a credit card to pay for expenses related to the purposes of the district. The supervisors shall pay the debt incurred as a result of the use of such a credit card from money accepted by the supervisors as authorized under division (E) of section 940.06 of the Revised Code or from the special fund established for the district under section 940.12 of the Revised Code. The misuse of card account on the effective date of this amendment shall adopt a written policy for the use of credit card accounts. Otherwise, the supervisors shall adopt a written policy before first holding a credit card account.~~

The policy shall include provisions addressing all of the following:

- (1) The supervisors or positions authorized to use a credit card account;
- (2) The types of expenses for which a credit card account may be used;

(3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;

(4) The procedure for submitting itemized receipts to the fiscal agent or the fiscal agent's designee;

(5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;

(6) The district's credit card account's maximum credit limit or limits;

(7) The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

(B) The name of the soil and water conservation district shall appear on each presentation instrument related to the account including cards and checks.

(C) If the fiscal agent of the district does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the supervisors shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may not use a credit card account and may not authorize a supervisor or employee to use a credit card account. The fiscal agent is not eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, and the supervisors at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the fiscal agent retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the supervisors authorize a supervisor or employee to use a credit card, the fiscal agent may use a system to sign out credit cards to the authorized users. The supervisor or employee is liable in person and upon any official bond the supervisor or employee has given to the district to reimburse the district treasury the amount for which the supervisor or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the supervisors constitutes misuse of a credit card account. A supervisor or employee of a soil and water conservation district or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held on behalf of a soil and water conservation district is a violation of violates section 2913.21 of the Revised Code. In addition, a supervisor or employee of a district who makes unauthorized use of such a credit card may be held personally liable to the district for the unauthorized use. This section does not limit any other liability of a supervisor or employee of a district for the unauthorized use of such a credit card.

A supervisor or employee of a soil and water conservation district who is authorized to use a credit card that is held on behalf of the district and who suspects the loss, theft, or possibility of another person's unauthorized use of the credit card immediately shall notify the supervisors in writing of the suspected loss, theft, or possible unauthorized use.

(G) The fiscal agent or the fiscal agent's designee annually shall file a report with the supervisors detailing all rewards received based on the use of the soil and water conservation district's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

Sec. 940.12. The board of county commissioners of each county in which there is a soil and water conservation district may levy a tax within the ten-mill limitation and may appropriate money from the proceeds of the levy or from the general fund of the county. The money shall be held in a special fund for the credit of the district, to be expended for the purposes prescribed in ~~sections~~ section 940.08 and 940.11 of the Revised Code or under the policy adopted under section 940.11 of the Revised Code, for construction and maintenance of improvements by the district, and for other expenses incurred in carrying out the program of the district upon the written order of the fiscal agent for the district after authorization by a majority of the supervisors of the district.

Sec. 1545.072. (A) ~~The~~ Not later than three months after the effective date of this amendment, a board of park commissioners may authorize an officer, employee, or appointee of the board to use of a park district that holds a credit card held by the park district to pay for expenses related to park district business. The debt incurred as a result of the use of a credit card under this section shall be paid from park district funds account on the effective date of this amendment shall adopt a written policy for the use of credit card accounts. Otherwise, a board shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The officers, positions, or appointees authorized to use park district credit card accounts;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the treasurer or the treasurer's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The district's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer, employee, or appointee that qualify as misuse of a credit card account.

~~(B) Misuse of a credit card held by the board by an~~ The name of the park district shall appear on each presentation instrument related to the account including cards and checks.

(C) If the treasurer of the park district does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the board shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may not use a credit card account and may not authorize an officer, employee, or appointee to use a credit card account. The treasurer is not eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, and the board at least quarterly shall review the

number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the treasurer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the board authorizes an officer, employee, or appointee to use a credit card, the treasurer may use a system to sign out credit cards to the authorized users. The officer, employee, or appointee is liable in person and upon any official bond the officer, employee, or appointee has given to the park district to reimburse the district treasury the amount for which the officer, employee, or appointee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the board constitutes misuse of a credit card account. An officer, employee, or appointee of a board of park commissioners is a violation of or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the board violates section 2913.21 of the Revised Code.

(C) An officer, employee, or appointee, in a civil action, may be found personally liable to the park district for the officer's, employee's, or appointee's unauthorized use of the park district credit card.

(D) Any officer, employee, or appointee who is authorized to use a credit card held by the board of park commissioners and who suspects the loss, theft, or possibility of another person's unauthorized use of the credit card shall notify the board of park commissioners of the suspected loss, theft, or possible unauthorized use immediately in writing.

The officer, employee, or appointee may be held personally liable for unauthorized debt resulting from such loss, theft, or unauthorized use, in the amount of fifty dollars or the amount charged to the credit card as a result of the loss, theft, or unauthorized use, whichever is less.

(G) The treasurer or the treasurer's designee annually shall file a report with the board detailing all rewards received based on the use of the park district's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

Sec. 1711.131. (A) The Not later than three months after the effective date of this amendment, the board of directors of a county agricultural society or an independent agricultural society may authorize by resolution an officer or employee of the agricultural society to use that holds a credit card held by the board to pay for expenses related to the purposes of the agricultural society. If a board elects to authorize the use of a credit card held by the board as described in this section, the board first shall adopt a policy specifying the purposes for which the credit card may be used.

(B) An officer or employee of an agricultural society who makes unauthorized use of a credit card held by the society's board of directors is personally liable for the unauthorized use. The

~~prosecuting attorney of the appropriate county shall recover the amount of any unauthorized expenses incurred by the officer or employee through the misuse of the credit card in a civil action in any court of competent jurisdiction. This section does not limit any other liability of the officer or employee for the unauthorized use of a credit card held by the board of directors.~~

~~(C) An officer or employee who is authorized to use a credit card held by the board of directors of an agricultural society and who suspects the loss, theft, or possibility of unauthorized use of the credit card immediately shall notify the board in writing of the suspected loss, theft, or possible unauthorized use. The officer or employee may be held personally liable for not more than fifty dollars in unauthorized debt incurred before the board receives the notification.~~

~~(D) The misuse by an account on the effective date of this amendment shall adopt a written policy for the use of credit card accounts. Otherwise, a board shall adopt a written policy before first holding a credit card account.~~

The policy shall include provisions addressing all of the following:

- (1) The officers or positions authorized to use credit card accounts;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the treasurer or the treasurer's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The society's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

(B) The name of the county agricultural society or independent agricultural society shall appear on each presentation instrument related to the account including cards and checks.

(C) If the treasurer of the agricultural society does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the board shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may not use a credit card account and may not authorize an officer or employee to use a credit card account. The treasurer is not eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, and the board at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the treasurer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the board authorizes an officer or employee to use a credit card, the treasurer may use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the agricultural society to reimburse the society treasury the amount for which the officer or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the board

constitutes misuse of a credit card account. An officer or employee of an agricultural society or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the society's board of directors is a violation of violates section 2913.21 of the Revised Code.

(G) The treasurer or the treasurer's designee annually shall file a report with the board detailing all rewards received based on the use of the society's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

Sec. 2913.21. (A) No person shall do any of the following:

(1) Practice deception for the purpose of procuring the issuance of a credit card, when a credit card is issued in actual reliance thereon;

(2) Knowingly buy or sell a credit card from or to a person other than the issuer;

(3) As an officer, employee, or appointee of a political subdivision or as a public servant as defined under section 2921.01 of the Revised Code, knowingly misuse a credit card account held by a political subdivision.

(B) No person, with purpose to defraud, shall do any of the following:

(1) Obtain control over a credit card as security for a debt;

(2) Obtain property or services by the use of a credit card, in one or more transactions, knowing or having reasonable cause to believe that the card has expired or been revoked, or was obtained, is retained, or is being used in violation of law;

(3) Furnish property or services upon presentation of a credit card, knowing that the card is being used in violation of law;

(4) Represent or cause to be represented to the issuer of a credit card that property or services have been furnished, knowing that the representation is false.

(C) No person, with purpose to violate this section, shall receive, possess, control, or dispose of a credit card.

(D)(1) Whoever violates this section is guilty of misuse of credit cards.

(2) Except as otherwise provided in division (D)(4) of this section, a violation of division (A), (B)(1), or (C) of this section is a misdemeanor of the first degree.

(3) Except as otherwise provided in this division or division (D)(4) of this section, a violation of division (B)(2), (3), or (4) of this section is a misdemeanor of the first degree. If the cumulative retail value of the property and services involved in one or more violations of division (B)(2), (3), or (4) of this section, which violations involve one or more credit card accounts and occur within a period of ninety consecutive days commencing on the date of the first violation, is one thousand dollars or more and is less than seven thousand five hundred dollars, misuse of credit cards in violation of any of those divisions is a felony of the fifth degree. If the cumulative retail value of the property and services involved in one or more violations of division (B)(2), (3), or (4) of this section,

which violations involve one or more credit card accounts and occur within a period of ninety consecutive days commencing on the date of the first violation, is seven thousand five hundred dollars or more and is less than one hundred fifty thousand dollars, misuse of credit cards in violation of any of those divisions is a felony of the fourth degree. If the cumulative retail value of the property and services involved in one or more violations of division (B)(2), (3), or (4) of this section, which violations involve one or more credit card accounts and occur within a period of ninety consecutive days commencing on the date of the first violation, is one hundred fifty thousand dollars or more, misuse of credit cards in violation of any of those divisions is a felony of the third degree.

(4) If the victim of the offense is an elderly person or disabled adult, and if the offense involves a violation of division (B)(1) or (2) of this section, division (D)(4) of this section applies. Except as otherwise provided in division (D)(4) of this section, a violation of division (B)(1) or (2) of this section is a felony of the fifth degree. If the debt for which the card is held as security or the cumulative retail value of the property or services involved in the violation is one thousand dollars or more and is less than seven thousand five hundred dollars, a violation of either of those divisions is a felony of the fourth degree. If the debt for which the card is held as security or the cumulative retail value of the property or services involved in the violation is seven thousand five hundred dollars or more and is less than thirty-seven thousand five hundred dollars, a violation of either of those divisions is a felony of the third degree. If the debt for which the card is held as security or the cumulative retail value of the property or services involved in the violation is thirty-seven thousand five hundred dollars or more, a violation of either of those divisions is a felony of the second degree.

Sec. 3313.291. The board of education of a school district may adopt a resolution establishing a petty cash account from which a designated district official may draw moneys by check signed by that official ~~or by debit card~~ for purchases made within the district. The resolution establishing the account shall specify the maximum amount of money that may be placed in the account; designate the district officials who may draw moneys from the account, or require the treasurer of such board to designate such officials; and specify the requirements and procedures for replenishing the account.

Sec. 3313.311. (A) Not later than three months after the effective date of this section, a board of education of any school district, a governing board of an educational service center, or a governing authority of an information technology center that holds a credit card account on the effective date of this section shall adopt a written policy for the use of credit card accounts. Otherwise, a board or authority shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The officers or positions authorized to use credit card accounts;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the treasurer or chief fiscal officer or the treasurer's or chief fiscal officer's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The entity's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer or employee that qualify as misuse of a credit card

account.

(B) The name of the school district, educational service center, or information technology center shall appear on each presentation instrument related to the account including cards and checks.

(C) If the treasurer of the board of education, treasurer of the educational service center, or chief fiscal officer of the information technology center does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the board, governing board, or governing authority shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. Except a superintendent of a school district or chief administrator of an information technology center serving as compliance officer, the compliance officer may not use a credit card account. The compliance officer may not authorize an officer or employee to use a credit card account. If a school district superintendent acting as compliance officer has authority to use a credit card account, the treasurer or the treasurer's designee, who shall not be the school district superintendent, monthly shall review the credit card account transaction detail and shall sign an attestation stating the treasurer or designee reviewed the credit card account transaction detail. If the chief administrator of an information technology center acting as compliance officer has authority to use a credit card account, the governing authority monthly shall review the credit card account transaction detail and shall sign an attestation stating the governing authority reviewed the credit card account transaction detail. The treasurer of the board of education, treasurer of the educational service center, and chief fiscal officer of the information technology center are not eligible for appointment as compliance officer. The superintendent of a school district or chief administrator of an information technology center is eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, at least once every six months shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the treasurer of the board of education, treasurer of the educational service center, or chief fiscal officer of the information technology center retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the board or authority authorizes an officer or employee to use a credit card, the treasurer or chief fiscal officer may use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the school district, educational service center, or information technology center to reimburse the treasury the amount for which the officer or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the board or authority constitutes misuse of a credit card account. An officer or employee of a school district, educational service center, or information technology center or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by a board or authority violates section 2913.21 of the Revised Code.

(G) The treasurer or chief fiscal officer, as applicable, or the designee of that applicable officer annually shall file a report with the board or authority detailing all rewards received based on the use of the credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

Sec. 3314.52. (A) Not later than three months after the effective date of this section, the governing authority of a community school that holds a credit card account on the effective date of this section shall adopt a written policy for the use of credit card accounts. Otherwise, a governing authority shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The officers or positions authorized to use credit card accounts;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the designated fiscal officer or the designated fiscal officer's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The community school's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

(B) The name of the community school shall appear on each presentation instrument related to the account including cards and checks.

(C) If the designated fiscal officer of the community school does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the governing authority shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. Except a chief administrator of a community school serving as compliance officer, the compliance officer may not use a credit card account. The compliance officer may not authorize an officer or employee to use a credit card account. If a chief administrator acting as compliance officer has authority to use a credit card account, the governing authority monthly shall review the credit card account transaction detail and shall sign an attestation stating the governing authority reviewed the credit card account transaction detail. The designated fiscal officer is not eligible for appointment as compliance officer. The chief administrator is eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, and the governing authority at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the designated fiscal officer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the governing authority authorizes an officer or employee to use a credit card, the fiscal officer may use a

system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the community school to reimburse the school treasury the amount for which the officer or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the governing authority constitutes misuse of a credit card account. An officer or employee of a community school or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the governing authority violates section 2913.21 of the Revised Code.

(G) The designated fiscal officer or the designated fiscal officer's designee annually shall file a report with the governing authority detailing all rewards received based on the use of the community school's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

Sec. 3326.52. (A) Not later than three months after the effective date of this section, the governing body of a STEM school that holds a credit card account on the effective date of this section shall adopt a written policy for the use of credit card accounts. Otherwise, a governing body shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The officers or positions authorized to use credit card accounts;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the treasurer or the treasurer's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The STEM school's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

(B) The name of the STEM school shall appear on each presentation instrument related to the account including cards and checks.

(C) If the treasurer of the STEM school does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the governing body shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. Except a chief administrator of a STEM school serving as compliance officer, the compliance officer may not use a credit card account. The compliance officer may not authorize an officer or employee to use a credit card account. If the chief administrator acting as compliance officer has authority to use a credit card account, the governing body monthly shall

review the credit card account transaction detail and shall sign an attestation stating the governing body reviewed the credit card account transaction detail. The treasurer is not eligible for appointment as compliance officer. The chief administrator is eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, and the governing body at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the treasurer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the governing body authorizes an officer or employee to use a credit card, the treasurer may use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the school to reimburse the school treasury the amount for which the officer or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the governing body constitutes misuse of a credit card account. An officer or employee of a STEM school or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the governing body violates section 2913.21 of the Revised Code.

(G) The treasurer or the treasurer's designee annually shall file a report with the governing body detailing all rewards received based on the use of the STEM school's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

Sec. 3328.52. (A) Not later than three months after the effective date of this section, the board of trustees of a college-preparatory boarding school that holds a credit card account on the effective date of this section shall adopt a written policy for the use of credit card accounts. Otherwise, a board shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The officers or positions authorized to use credit card accounts;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the fiscal officer or the fiscal officer's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The school's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

(B) The name of the college-preparatory boarding school shall appear on each presentation instrument related to the account including cards and checks.

(C) If the fiscal officer of the college-preparatory boarding school does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the board shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. Except a chief administrator of college-preparatory boarding school serving as compliance officer, the compliance officer may not use a credit card account. The compliance officer may not authorize an officer or employee to use a credit card account. If the chief administrator acting as compliance officer has authority to use a credit card account, the board monthly shall review the credit card account transaction detail and shall sign an attestation stating the board reviewed the credit card account transaction detail. The fiscal officer is not eligible for appointment as compliance officer. The chief administrator is eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, and the board at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the fiscal officer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the board authorizes an officer or employee to use a credit card, the fiscal officer may use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the school to reimburse the school treasury the amount for which the officer or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the board constitutes misuse of a credit card account. An officer or employee of a college-preparatory boarding school or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the board violates section 2913.21 of the Revised Code.

(G) The fiscal officer or the fiscal officer's designee annually shall file a report with the board detailing all rewards received based on the use of the college-preparatory boarding school's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

Sec. 3375.392. (A) ~~Not later than three months after the effective date of this amendment, a board of library trustees appointed pursuant to section 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, or 3375.30 of the Revised Code may authorize an officer, employee, or appointee of the a free public library under its jurisdiction to use a credit card that the library holds to pay for expenses related to library business. The debt incurred as a result of the use of the credit card shall be paid from library~~

funds.

(B) Misuse of a credit card of a free public library by an or library district that holds a credit card account on the effective date of this amendment shall adopt a written policy for the use of credit card accounts. Otherwise, a board shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The officers, positions, or appointees authorized to use credit card accounts;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the fiscal officer or the fiscal officer's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The library's or district's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer, employee, or appointee that qualify as misuse of a credit card account.

(B) The name of the free public library or library district shall appear on each presentation instrument related to the account including cards and checks.

(C) If the fiscal officer of a free public library or library district does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the board shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may use a credit card account only upon authority from the fiscal officer of the free public library or library district, except the director of a free public library or library district serving in the role of compliance officer may use a credit card if so authorized under the policy. If the compliance officer has authority to use a credit card account, the fiscal officer or the fiscal officer's designee, who shall not be the compliance officer, monthly shall review the credit card account transaction detail and shall sign an attestation stating the fiscal officer or designee reviewed the credit card account transaction detail. The compliance officer may not authorize an officer, employee, or appointee to use a credit card account, except a director serving in the role of compliance officer may authorize an officer, employee, or appointee to use a credit card account. The fiscal officer of the free public library or library district is not eligible for appointment as compliance officer. The director is eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, at least once every six months shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the fiscal officer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the board or director authorizes an officer, employee, or appointee to use a credit card, the fiscal officer may use a system to sign out credit cards to the authorized users. The officer, employee, or appointee is liable in person and upon any official bond the officer, employee, or appointee has given to the library or district to

reimburse the library or district treasury the amount for which the officer, employee, or appointee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the board constitutes misuse of a credit card account. An officer, employee, or appointee of the library is subject to or district or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the board violates section 2913.21 of the Revised Code. The officer, employee, or appointee also may be found personally liable to the library in a civil action for the officer's, employee's, or appointee's misuse of the library's credit card.

(C) Any officer, employee, or appointee of a free public library who is authorized to use a credit card that the library holds and who suspects the loss, the theft, or another person's possible unauthorized use of the credit card shall notify the board of library trustees immediately in writing of the suspected loss, theft, or possible unauthorized use. The officer, employee, or appointee may be held personally liable to the library for any unauthorized debt resulting from the credit card's loss, theft, or unauthorized use in the amount of fifty dollars or the amount charged to the credit card as a result of the loss, theft, or unauthorized use, whichever is less.

(G) The fiscal officer or the fiscal officer's designee annually shall file a report with the board detailing all rewards received based on the use of the free public library's or library district's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

Sec. 6119.60. (A) Not later than three months after the effective date of this section, a board of trustees of a regional water and sewer district that holds a credit card account on the effective date of this section shall adopt a written policy for the use of credit card accounts. Otherwise, a board shall adopt a written policy before first holding a credit card account.

The policy shall include provisions addressing all of the following:

- (1) The officers or positions authorized to use credit card accounts;
- (2) The types of expenses for which a credit card account may be used;
- (3) The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- (4) The procedure for submitting itemized receipts to the fiscal officer or the fiscal officer's designee;
- (5) The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
- (6) The district's credit card account's maximum credit limit or limits;
- (7) The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

(B) The name of the regional water and sewer district shall appear on each presentation instrument related to the account including cards and checks.

(C) If the fiscal officer of the district does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the board shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may not use a credit card account and may not authorize an officer or employee to use a credit card account. The fiscal officer is not eligible for appointment as compliance officer.

(D) The compliance officer, if applicable, and the board at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

(E) If the fiscal officer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the board authorizes an officer or employee to use a credit card, the fiscal officer may use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the district to reimburse the district treasury the amount for which the officer or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

(F) The use of a credit card account for expenses beyond those authorized by the board constitutes misuse of a credit card account. An officer or employee of a regional water and sewer district or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the board violates section 2913.21 of the Revised Code.

(G) The fiscal officer or the fiscal officer's designee annually shall file a report with the board detailing all rewards received based on the use of the regional water and sewer district's credit card account.

(H) As used in this section, "credit card account" means any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys. "Credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

SECTION 2. That existing sections 117.09, 117.103, 117.38, 118.05, 118.07, 149.43, 505.64, 511.234, 940.11, 940.12, 1545.072, 1711.131, 2913.21, 3313.291, and 3375.392 of the Revised Code are hereby repealed.

SECTION 3. As used in this section, "qualified property" means territory leased by the state under section 1506.11 of the Revised Code, the lease of which has been assigned to a municipal corporation as lessee.

Notwithstanding section 5713.081 and division (F) of section 1506.11 of the Revised Code,

when qualified property used exclusively for a public purpose for the purposes of section 5709.08 of the Revised Code has not received tax exemption under that section, the lessee municipal corporation, at any time on or before December 31, 2018, may file with the Tax Commissioner an application requesting that the property be placed on the tax-exempt list and that unpaid taxes, penalties, and interest charged and payable after December 31, 2003, on the property be abated, provided that taxes, penalties, and interest charged and payable for any tax year the property was used in the operation of a business may not be abated.

The application shall be made on the form prescribed by the Tax Commissioner under section 5715.27 of the Revised Code and shall list the name of the county in which the property is located; the property's parcel number or legal description; its assessed value; the amount in dollars of the unpaid taxes, penalties, and interest charged and payable after December 31, 2003; and any other information required by the Tax Commissioner. The county auditor shall supply the required information upon request of the applicant.

After receiving and considering the application, the Commissioner shall determine if the applicant meets the qualifications set forth in this section. If so, the Commissioner shall issue an order directing that the property be placed on the tax-exempt list of the county and that unpaid taxes, penalties, and interest charged and payable after December 31, 2003, be abated except for taxes, penalties, and interest charged and payable for any tax year that the property was used in the operation of a business. Such taxes, penalties, and interest shall be abated even if the property was subject to more than one lease during the period for which the abatement was requested. If the Commissioner finds that the property is not now being used for an exempt purpose or is otherwise ineligible for abatement of taxes, penalties, and interest under this section, the Commissioner shall issue an order denying the application.

If the Commissioner finds that the property is not entitled to tax exemption and the abatement of unpaid taxes, penalties, and interest, the Commissioner shall order the county treasurer of the county in which the property is located to collect all taxes, penalties, and interest due on the property in accordance with law.

The Commissioner may apply this section to any qualified property that is the subject of an application for exemption pending before the Commissioner on the effective date of this section without requiring the property owner to file an additional application.

Speaker _____ of the House of Representatives.

President _____ of the Senate.

Passed _____, 20____

Approved _____, 20____

Governor.

Attachment: hb312_05_EN (Amend Credit Card Policy PPM to Conform with HB 312)

Sub. H. B. No. 312

132nd G.A.

44

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ____ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____

Attachment: hb312_05_EN (Amend Credit Card Policy PPM to Conform with HB 312)



Dave Yost • Auditor of State

Bulletin 2018-003

Auditor of State Bulletin

DATE ISSUED: November 30, 2018

TO: All Political Subdivisions
All Independent Public Accountants

FROM: Dave Yost, Auditor of State

SUBJECT: House Bill 312 Amendments to Regulate the Usage of Credit and Debit Cards

Background

House Bill 312 amends Ohio Revised Code sections 505.64, 511.234, 940.11, 940.12, 1545.072, 1711.131, 2913.21, 3313.291, and 3375.392 and enacts sections 9.21, 9.22, 717.13, 3313.311, 3314.52, 3326.52, 3328.52, and 6119.60 of the Revised Code to regulate the use of credit and debit cards. The credit card requirements apply to all political subdivisions, except colleges and universities and counties. The debit card requirements apply to all political subdivisions, except law enforcement.

Written Policy Requirements

House Bill 312 establishes two separate internal control models for credit card usage by political subdivisions: the custody and control model and the compliance officer model. The bulletin describes these models below.

Not later than February 2, 2019, the legislative authority of a political subdivision that holds a credit card account must adopt a written policy for the use of credit card accounts. Otherwise, a legislative authority must adopt a written policy before the use of a card account. The policy must include provisions addressing all the following:

- The appointment of a compliance officer, where applicable;
- The officers or positions authorized to use a credit card account;
- The types of expenses for which a credit card account may be used;

- The procedures for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks; ✓
- The procedure for submitting itemized receipts to the fiscal officer or the fiscal officer's designee; ✓
- The procedure for credit card issuance, credit card reissuance, credit card cancellation and the process for reporting lost or stolen credit cards; ✓
- The political subdivision's credit card account's maximum credit limit or limits; and ✓
- The actions or omissions by an officer or employee that qualify as misuse of a credit card account. ✓

These policy points are a minimum. Policies should be tailored to the specific needs of your entity.

Definitions

“Political subdivision” means a body corporate and politic that is responsible for government activities in a geographic area smaller than that of the state. *Counties are excluded under Ohio Rev. Code §9.21 pertaining to credit card accounts, but are included under Ohio Rev. Code §9.22 pertaining to debit cards.*

“Credit card account” means any bank issued credit card account, store issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, or any other card or credit account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of grant moneys.

We interpret credit card accounts to include online purchasing accounts (e.g., Amazon Business which include the ability for local governments to set internal controls over employee spending) and store gift cards (not related to the receipt of grant monies). Store gift cards are credit cards which are preloaded with a set dollar amount and may be used only at a specific retailer.

“Credit card account” does not include the following:

- Procurement card account – a card issued to designated users by a political subdivision to make purchases at selected businesses. Procurement cards can be tied to either a credit card or bank account. Security measures for procurement cards include setting per-purchase and per-month dollar limits. Procurement cards may also feature spending restrictions for the types of purchases allowed and merchant category codes which define where purchases can and cannot be made. *A bank that manages a procurement card will issue payments to payees within days, while providing monthly invoicing to the local government.* The appropriate local government supervisor or fiscal staff must review and approve these invoices prior to payment. This differs from a credit card

because use can be limited to specific businesses and dollar amounts. These accounts generate merchant invoices to local governments.

- Gasoline card – card utilized strictly for fuel and automotive parts or repairs purchases.
- Telephone credit card account – account utilized to enable users to make long distance phone calls.
- Any other card account, similar to a gasoline or telephone card, where a merchant category code limiting the type of good that may be purchased is in place as a system of control for use of the card account.

“Presentation instruments” means any card, check, or account number which can be used to purchase goods or services, including online purchasing accounts.

“Debit card account” means a card account issued by a financial institution which allows the holder to transfer money electronically to another bank account when making a transaction. For the purposes of this bulletin, a debit card account includes the following:

- A single-use cash gift card (not related to the receipt of grant monies). A cash gift card is a debit card account with a set dollar amount and may be accepted by any retailer, similar to a debit card. The cash gift card is void upon spending the balance or expiration.
- A prepaid gift card (not related to the receipt of grant monies). A prepaid gift card is a debit card account that is reloadable, unlike the cash gift card.

In both examples above, the gift cards act like cash or debit cards and do not have built-in restrictions over employee spending.

Custody and Control Model

The custody and control model is a system in which the treasurer or fiscal officer maintains physical control over all credit cards of the entity and may use a system requiring the cards to be “signed out” by authorized, designated users. Entities utilizing the custody and control model should specify the following items in their written policies, approved by the governing board:

- Who the authorized, designated users are,
- A reasonable length of time the card is allowed to be out of the control of the treasurer or fiscal officer for the transaction(s) to be completed,¹ and
- The procedures that should be followed to submit itemized receipts, as well as any other entity specific requirements that would fit the needs of a political subdivision.
- An officer or employee is liable in person and upon any official bond the officer or employee has given to the political subdivision to reimburse the treasury for the amount

¹ Auditors will evaluate the length of time a card is out of the control of the treasurer or fiscal officer for reasonableness on a case-by-case basis as part of the upcoming audits of political subdivisions.

for which the officer or employee does not provide itemized receipts in accordance with the credit card policy.

Compliance Officer Model

The compliance officer model is a system in which the treasurer or fiscal officer does not maintain physical control of the credit cards. In this instance, a political subdivision must appoint a compliance officer. The compliance officer should not be the treasurer or fiscal officer and should not be an authorized user of the card or authorize use of the credit card by an individual. In certain instances in which the compliance officer is authorized to use a credit card, the compliance officer must have their credit card statement reviewed by the executive or legislative body of the entity.

A quarterly review process should take place where the compliance officer reviews the number of cards the entity has, the number of active cards the entity has, and the credit limit for each card. *(See the entity specific sections below for specific requirements of the compliance officer model.)*

Additional General Requirements

The name of the political subdivision must appear on each presentation instrument related to the account including cards and checks.

The use of a credit card account for expenses beyond those authorized by the legislative authority constitutes misuse of a credit card account. An officer or employee of the political subdivision or a public servant as defined under section 2921.01 of the Revised Code who knowingly misuses a credit card account held by the legislative authority violates section 2913.21 of the Revised Code, which is a misdemeanor of the first degree.

The fiscal officer or the fiscal officer's designee annually must file a report with the legislative authority detailing all rewards received based on the use of the political subdivision's credit card account.

No political subdivision may hold or utilize a debit card account, except for law enforcement purposes. Possession or use of a debit card account by a political subdivision, except law enforcement, is a violation of section 2913.21 of the Revised Code.

The requirements set forth in House Bill 312 do not apply to debit card accounts related to the receipt of grant moneys.

Entity Specific Requirements:

Township Specific Requirements

If a township fiscal officer does not retain general possession and control of the credit card and the entity must utilize the compliance officer model, the following applies:

In a township that has adopted a limited home rule government under Chapter 504 of the Revised Code, the board must appoint a compliance officer to perform the duties as outlined under the policy requirements. The compliance officer may not use a credit card account and may not authorize an officer, employee, or appointee to use a credit card account, with the exception of a board of township trustees serving in the role of compliance officer, then they may use a credit card if so authorized under the policy adopted by the township and may authorize an officer, employee, or appointee to use a credit card account as provided in the policy requirements. The fiscal officer is not eligible for appointment as compliance officer.

In a township that has not adopted a limited home rule government under Chapter 504 of the Ohio Revised Code, the fiscal officer must present credit card account transaction detail from the month previous, monthly to the board. The board must review the credit card transaction detail and the chairperson of the board must sign an attestation stating the board reviewed the credit card account transaction detail.

The compliance officer, if applicable, and the board, at least once every six months, must review the number of cards and accounts issued, the number of active cards, and accounts issued the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

The fiscal officer or the fiscal officer's designee annually must file a report with the board detailing all rewards received based on the use of the township's credit card account.

Municipal Corporations (Cities and Villages) Requirements

If a city auditor or village fiscal officer does not retain general possession and control of the credit card and the entity must utilize the compliance officer model, the following applies:

 In a municipal corporation that has the authority to operate a mayor's court pursuant to Chapter 1905, of the Revised Code, the chief executive officer of the municipal corporation must appoint a compliance officer to perform the duties enumerated under the policy established. The compliance officer may not use a credit card account and may not authorize an officer or employee to use a credit card account. The village clerk or city auditor is not eligible for appointment as compliance officer.

In a municipal corporation that does not have the authority to operate a mayor's court pursuant to Chapter 1905 of the Revised Code, the village clerk or city auditor must present monthly the

legislative authority credit card account transaction detail from the previous month. The legislative authority must review the credit card account transaction detail and the presiding officer of the legislative authority must sign an attestation stating the legislative authority reviewed the credit card transaction detail.

The compliance officer, if applicable and the legislative authority at least quarterly must review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

The village clerk or city auditor, as applicable, or the designee of that applicable officer annually must file a report with the legislative authority detailing all rewards received based on the use of the municipal corporation's credit card account.

School District, Educational Service Center, or Information Technology Center Requirements

If a School District, Educational Service Center (ESC), or Information Technology Center (ITC) treasurer does not retain general possession and control of the credit card the governing authority must appoint a compliance officer.

Unless the compliance officer is a superintendent of a school district or chief administrator of an ITC, the compliance officer may not use the credit card account. The compliance officer may not authorize an officer or employee to use a credit card account. If a school district superintendent acting as compliance officer has authority to use a credit card account, the treasurer or the treasurer's designee, who must not be the school district superintendent, must review monthly the credit card account transaction detail and must sign an attestation stating the treasurer or designee reviewed the credit card account transaction detail. If the chief administrator of an ITC acting as compliance officer has authority to use a credit card account, the governing authority must review monthly the credit card account transaction detail and must sign an attestation stating the governing authority reviewed the credit card account transaction detail. The treasurer of the board of education, treasurer of the ESC, and chief fiscal officer of the ITC are not eligible for appointment as compliance officer. The superintendent of a school district or chief administrator of an ITC is eligible for appointment as compliance officer.

The compliance officer at least once every six months must review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

The treasurer or chief fiscal officer, as applicable, or the designee of that applicable officer annually must file a report with the board or authority detailing all rewards received based on the use of the credit card account.

Community School and STEM School Requirements

If a community or STEM school treasurer does not retain general possession and control of the credit card, the governing authority must appoint a compliance officer.

Except for a chief administrator of a community or STEM school serving as compliance officer, the compliance officer may not use a credit card account. The compliance officer may not authorize an officer or employee to use a credit card account. If a chief administrator acting as compliance officer has authority to use a credit card account, the governing authority must review the credit card account transaction detail monthly, and must sign an attestation stating the governing authority reviewed the credit card account transaction detail. The designated treasurer is not eligible for appointment as compliance officer. The chief administrator is eligible for appointment as compliance officer.

The compliance officer and the governing authority at least quarterly must review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts credit limits.

The designated treasurer or the designated treasurer's designee annually must file a report with the governing authority detailing all rewards received based on the use of the community or STEM school's credit card account.

College Preparatory Boarding School Requirements

If the treasurer of the college-preparatory boarding school does not retain general possession and control of the cards, the board should appoint a compliance officer.

Except for a chief administrator of college-preparatory boarding school serving as compliance officer, the compliance officer may not use a credit card. If the chief administrator acting as compliance officer has authority to use a credit card account, the board must review the credit card account transaction detail monthly, and must sign an attestation stating the board reviewed the credit card account transaction detail. The treasurer is not eligible for appointment as compliance officer. The chief administrator is eligible for appointment as compliance officer.

The compliance officer and the governing body at least quarterly must review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

The treasurer or the treasurer's designee annually must file a report with the board detailing all rewards received based on the use of the college-preparatory boarding school's credit card account.

Library Requirements

If the fiscal officer of a free public library or library district does not retain general possession

and control of the credit card account, and presentation instruments related to the account include cards and checks, the board must appoint a compliance officer.

The compliance officer may use a credit card account only upon authority from the fiscal officer of the free public library or library district, except the director of a free public library or library district serving in the role of compliance officer may use a credit card if so authorized under the policy. If the compliance officer has authority to use a credit card account, the fiscal officer or the fiscal officer's designee, who must not be the compliance officer, monthly must review the credit card account transaction detail and must sign an attestation stating the fiscal officer or designee review the credit card account transaction detail. The compliance officer may not authorize an officer, employee, or appointee to use a credit card account, except a director serving in the role of compliance officer may authorize an officer, employee, or appointee to use a credit card account. The fiscal officer of the free public library or library district is not eligible for appointment as compliance officer. The director is eligible for appointment as compliance officer.

The compliance officer must review the number of cards and accounts issued at least once every six months, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

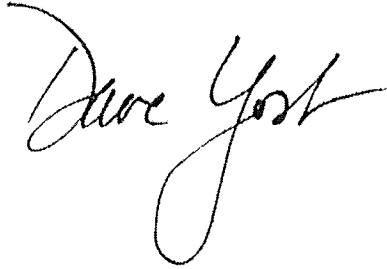
The fiscal officer or the fiscal officer's designee annually must file a report with the board detailing all rewards received based on the use of the free public library's or library district's credit card account.

Summary

Political subdivisions, except colleges and universities, are required to implement a credit card policy by February 2, 2019, if they already hold a credit card account. All other entities subject to this legislation must adopt a credit card policy before obtaining a credit card account. The policy should address each point as outlined in the legislation, at a minimum, with additional specific policy points to fit the needs of the entity. No political subdivision may hold or utilize a debit card account, except for law enforcement purposes. Possession or use of a debit card account by a political subdivision, except law enforcement, is a violation of section 2913.21 of the Revised Code.

Questions

If you have any questions regarding this bulletin, please contact the AOS Center for Audit Excellence at (800) 282-0370.

A handwritten signature in black ink, reading "Dave Yost". The signature is fluid and cursive, with the first name "Dave" and last name "Yost" clearly legible.

Dave Yost
Auditor of State

CREDIT CARD FLEET POLICY

Generally: Credit/fleet cards are not intended to avoid or bypass the competitive bid requirements, appropriation of funds, approval process, or payment process. The City Auditor will assign a Compliance Officer from his/her staff. Expenditures may not exceed appropriations under any circumstances. Credit cards can be used for in-store purchases as well as mail, email, internet, telephone and fax orders. Fleet cards are to be used for gas purchases only. Credit/fleet cards are not an ATM card or a debit card. It cannot be used for cash withdrawals nor personal or non-work related purchases. If there are points for purchase related to the card, the points are the property of the City and should not be used for any personal redemption.

a. Credit/Fleet card issued to Department heads and other employees with prior approval from the City Auditor.

b. This policy is for any credit and or fleet card issued to conduct business on behalf of the City.

b.c. All credit cards issued for City business must have “City of Reynoldsburg” on the card.

Cardholder Responsibilities:

a. Is an individual who has been approved to pay for certain work-related expenses with a credit card. The cardholder is responsible for the security and physical custody of the card and is accountable for all transactions made with the card. If a card is lost or stolen, it must be reported to the Auditor’s office and Department head immediately.

b. Every purchase must have a detailed itemized receipt.

c. All receipts and documentation must be submitted with the purchase order for payment of the credit/fleet card statement.

d. Employees knowingly misusing a City credit card will be liable both civilly and criminally for any unauthorized use of the City credit cards and/or failure to follow established policy.

e. Unauthorized use or personal use must be reimbursed to the city within 24 hours of the charge. Continued misuse of card will result in loss of credit card privileges and disciplinary action.

f. Upon separation from the City, credit/fleet cards in the possession of an employee must be returned to the Auditor’s Department prior to receiving final paycheck.

g. Each employee issued a credit/fleet card will be required to sign an acknowledgment of the policy at the time of receipt of the card.

Human Resources Dept.**Sandra Boller****7232 E. Main Street****Reynoldsburg OHIO 43068****614-322-6868 Phone****ORDINANCE REQUEST**

DATE: February 11, 2019**TO: Finance and Administration Committee****RE: ORDINANCE TO AUTHORIZE THE MAYOR TO PURCHASE ONE
POWEREDGE R740 SERVER; AND DECLARING AN EMERGENCY.**

Approval:

Completed Brad McCloud	Completed Jed Hood	Completed Stephen Cicak
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Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Statement of necessity: FINANCIAL NEEDS OF THE CITY'S GOVERNMENT.

**To AUTHORIZE THE PURCHASE OF A POWEREDGE R740 SERVER FOR
\$33,235.33 FROM DELL THROUGH OUR INFORMATION TECHNOLOGY VENDOR
KIRCH GROUP TECHNOLOGY, LLC. AND DECLARING IT AN EMERGENCY.**



1335 Dublin Rd. Ste. 214-D
Columbus, OH 43215
PH: 614-602-4202
FX: 614-448-4576

Project Quote for City of Reynoldsburg
Valid 15 days from 1/14/2019

Quote #: 011904

[illegible]

Customer Acceptance:

I authorize the work outlined above to be done by Kirch Group Technology.

I also understand all sales are final. No returns or refunds are allowed.

Signature _____ Date _____

50% of Software and/or Hardware **Total** is due prior to delivery. Final 50% is due at time of delivery. (Unless other written arrangements have been made.)



Attachment: SERVER (Authorization to Purchase Virtual Server)

Human Resources Dept.**Sandra Boller****7232 E. Main Street****Reynoldsburg OHIO 43068****614-322-6868 Phone****ORDINANCE REQUEST****DATE: February 11, 2019****TO: Finance and Administration Committee**

RE: ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE
CITY OF REYNOLDSBURG, OHIO: Amending Section 160.02 (g)
(4)(a) Stormwater Utility Division pf 160.02 AUTHORIZED
POSITIONS, PERSONNEL, CLASSIFICATION AND PAY GRADE

Approval:

Completed Brad McCloud	Completed Jed Hood	Completed Stephen Cicak
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Request Authorization to Change Chapter 160.02 (G) (4)(A) Stormwater Utility Division (see attached)

Authorization to Change Chapter 160.02 (G) (4)(A) Stormwater Utility Division (see attached)

160.02 AUTHORIZED POSITIONS, PERSONNEL, CLASSIFICATION AND PAY GRADE

<u>Position</u>	<u>Personnel</u>	<u>Classification</u>	<u>Pay Grade</u>
(a) ADMINISTRATIVE			
Mayor	1	Unclassified	See Sect.141.01
Auditor	1	Unclassified	See Sect.143.01
City Attorney	1	Unclassified	See Sect.147.03
Asst. City Attorney	1	Unclassified	19
Asst. City Prosecutor	2 p/t	Unclassified	19
City Attorney Secretary	1	Unclassified	15
City Attorney Clerk	1	Classified	12
Criminal Justice Program Administrator	1	Unclassified	12
Mayor's Secretary*	1p/t	Unclassified	15
Clerk of Courts	1	Unclassified	16
Assistant Clerk of Courts	1	Classified	11
Data Entry Operator	1p/t	Classified	6
Data Entry Operator	1	Classified	6
Clerk of Council	1	Unclassified	16
Asst. Clerk of Council	1 p/t	Unclassified	10
Tax Administrator	1	Classified	15
Deputy Auditor	1	Unclassified	15
Auditor's Secretary	1 p/t	Unclassified	10
Finance Manager	1	Classified	21
Civil Service			
Administrative Assistant	2 p/t	Unclassified	15
Special Events/Media Coordinator	1	Unclassified	12
* Mayor's Secretary to be shared with Human Resources Department			
(b) DEPARTMENT OF COMPUTER SYSTEMS			
Director of Computer Systems	1	Unclassified	22
Network Systems Administrator	1	Classified	19
(c) DEPARTMENT OF DEVELOPMENT			
Development Director	1	Unclassified	22
Development Director			
Administrative Assistant	1	Unclassified	13
Planning & Zoning Administrator	1	Classified	19
(d) HUMAN RESOURCES DEPARTMENT			
Director of Human Resources	1	Unclassified	22
Human Resources Generalist	1	Unclassified	12

(e) PARKS & RECREATION DEPARTMENT

Director	1	Unclassified	22
Administrative Assistant	1	Unclassified	13
Senior Center Manager	1	Classified	16
Special Events/Media Coordinator	1	Unclassified	12

<u>Position</u>	<u>Personnel</u>	<u>Classification</u>	<u>Pay Grade</u>
Senior Citizens Assistant	2 p/t	Classified	7
Senior Center Activities Instructor	1 p/t	Classified	5
Recreation Superintendent	1	Classified	16
Grounds Superintendent	1	Classified	16
Assistant Grounds Superintendent	1	Classified	12
Parks Grounds Maintenance	2	Classified	3
Parks Maintenance	2	Classified	6
Horticulturist	1	Classified	10
Seasonal & Occasional	Variable	Unclassified	See 160.03(d) & (e)

(f) POLICE DEPARTMENT

Director of Public Safety	1	Unclassified	22
Chief of Police	1	Classified	26A
Deputy Chief of Police	1	Classified	24A
Lieutenant	2	Classified	22A
Sergeant	9	Classified	See Chapter 166
Police Officer	57	Classified	See Chapter 166
Dispatcher	8	Classified	See Chapter 162
Support Services Supervisor	1	Classified	16
Property Room Coordinator	1	Classified	10
Property Room Clerk	1 p/t	Classified	7
Chief of Police			
Administrative Assistant	1	Classified	14
Public Service Records Technician	3	Classified	9
Court Specialist	1	Classified	9
Detective Bureau Administrative Assistant	1	Classified	9
Command & Staff Administrative Assistant	1	Classified	10
Accreditation Manager	1 p/t	Classified	10
Training Manager	1 p/t	Classified	10
Court Liaison	2 p/t	Classified	13

(g) SERVICE DEPARTMENT

(1) Director of Public Service	1	Unclassified	22
Service Administrative Assistant	1	Unclassified	13

Secretary	1	Classified	8
Maintenance Foreman	1	Classified	16
Custodian	3	Classified	5
Maintenance Crew Leader	1	Classified	9
(2) Building Division			
Chief Building Official	1	Classified	19
Asst. Chief Building Inspector	1	Classified	17
Building Inspector I	3	Classified	14
Permit Technician	1	Classified	11
Code Compliance Officer	2	Classified	6
(3) Water/Wastewater Division			
Superintendent	1	Classified	18
Asst. Superintendent	1	Classified	15
Maintenance Spec/Equip Operator	6	Classified	10
Billing Supervisor	1	Classified	13
Account Clerk 2	4	Classified	7
(4) Street Division			
Superintendent	1	Classified	17
Asst. Superintendent	1	Classified	15
Administrative Assistant	1	Classified	8
(To be shared with Storm Water Utility Division)			
Maintenance Spec/Equip Operator	5	Classified	10
Maintenance Spec/Equip Operator	1*	Classified	10
(To be shared with Storm Water Utility Division)			
Fleet Maintenance Supervisor	1	Classified	14
Fleet Maintenance Technician	1	Classified	10
(4)(a) Storm Water Utility Division			
Asst. Superintendent	1	Classified	13 14
Administrative Assistant	1	Classified	8
(To be shared with Street Division)			
Pollution Control Technician	1	Classified	10
Maintenance Spec/Equip Operator	<u>1 2</u>	Classified	10
Maintenance Spec/Equip Operator	1*	Classified	10
(To be shared with Street Division)			
(h) DEPARTMENT OF ENGINEERING			
Director of Engineering	1	Unclassified	22