

OHIO AUDITOR OF STATE KEITH FABER



Auditor of State Bulletin 2021-001

DATE ISSUED: February 11, 2021

TO: All State Agencies, Boards and Commissions

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Ohio Revised Code Section 117.17 - Letter of Representation by
Retiring Head of State Agency

Bulletin Purpose

The purpose of this bulletin is to provide state agencies, including elected officials, with information regarding the applicability and process related to the letter of representation and related inventory required by ORC 117.17. This bulletin serves only to provide guidance from the Auditor of State's (AOS) office as to how best to meet these requirements and supersedes Auditor of State Bulletin 2002-009 and all other previous AOS communications regarding the inventory and letter of representation.

Implementation Date

This Bulletin should be applied to any changes in the head of a state agency, department, board, commission or state elected official identified below, as of the issuance of this bulletin, and going forward.

Background

[Ohio Revised Code §117.17](#) states:

Letter of representation by retiring head of state agency

Before the head of a state agency leaves office, he shall prepare, in the form prescribed by the auditor of state, a letter of representation for his successor in office. The letter shall contain an inventory of all properties, supplies, furniture, credits, and moneys, and any other thing

belonging to the state, which it is the duty of such official to turn over to his successor in office or pay into the state treasury. One copy of the letter shall be delivered to the official, one copy to his successor in office, one copy to the governor, one copy to the auditor of state, and one copy to the attorney general.

Effective Date: 07-01-1985.

Guidance regarding these requirements has been placed on the Auditor of State's [website](#) with the following instructions:

To submit the letter of representation to the Auditor of State's State Region, please log into your entity's Auditor of State [eServices account](#) and click on the Document Manager tab.

A representation letter template is also provided on our website, and attached to this bulletin, to define the form prescribed by the Auditor of State.

Bulletin Detail

Questions regarding the applicability of this requirement to particular entities and agency heads have recently been raised. The information below is intended to help answer those questions and provide clarification regarding compliance with ORC 117.17.

1. The provisions of ORC 117.17 should be applied any time there is a change in the head of a state agency, department, board, commission, or state elected Governor, President of the Senate, Speaker of the House, Chief Justice of the Supreme Court, Auditor of State, Attorney General, Secretary of State, and Treasurer of State (agency head).
2. ORC 117.17 is not limited to official retirements, but applies to any departure of the head of the agency, including interim agency heads.
3. Although ORC 117.17 does not specify a due date for the representation letter, it is intended to be something provided by the outgoing agency head to their successor on or near the outgoing agency head's last official day in that position. Copies to the other designees identified in ORC 117.17 should be provided at that same time.
4. ORC 117.17 is applicable to the agency heads represented by elected officials, including the Governor, President of the Senate, Speaker of the House, Chief Justice of the Supreme Court, Auditor of State, Attorney General, Secretary of State, and Treasurer of State (agency head). If one of these elected officials is a designated recipient of the representation letter identified in ORC 117.17, they would not be required to provide a second copy of the letter to their outgoing agency, but should provide it to their successor.

Questions

If you have any questions regarding the information presented in the Bulletin, please contact the Auditor of State – State Region at (800) 466-3402 or via email at StateRegion@ohioauditor.gov.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Ohio Auditor of State

This document should be prepared on official letterhead

To submit the letter of representation to the Auditor of State's State Region, please log into your entity's Auditor of State eServices account and click on the Document Manager tab.

Date (should correspond to last day in this position, which should be the date of mailing. Email delivery is acceptable.)

Successor Name
Address

Re: Letter of Representation – ORC 117.17

Dear **Successor Name**:

In accordance with the requirements of Ohio Revised Code 117.17, I have prepared this Letter of Representation setting forth the inventory of all properties, supplies, furniture, credits, moneys, and any other thing belonging to the State which it is my duty as the outgoing **(title)** of the **(name of office/department/agency/board/commission)** to turn over to you or to pay into the State Treasury. Attached is a listing of all such properties as of **(last day in position)**, which I am turning over to you. These attachments include:

(adjust list as necessary – information should be current as of the last date in the position)

- Items Assigned to Me Personally **(this list should include cars, computers, phones, credit/debit cards, keys/access cards, furniture, or other items)**
- Accounts Outside the State Treasury **(this list should identify all bank accounts, investments, deposits, etc. maintained outside the State Treasury and include account numbers and balances)**
- Inventory Listing of the **(name of office/department/agency/board/commission)** **(this list should include all properties, furniture, supplies, etc. under the jurisdiction of this entity. A copy of the DAS asset management system report would be sufficient.)**
- Listing of Accounts Receivable **(this list should identify all moneys owed to the entity)**
- Contracts in Process **(this list should identify all contracts currently being negotiated with the entity)**

A copy of this letter, including attachments, is also being delivered to the Governor, the Auditor of State, and the Attorney General, in accordance with ORC 117.17. In addition, I am retaining a copy for my personal records.

Please notify me if any discrepancies are identified in this inventory.

Sincerely,

Signature

(Name of outgoing official)

Attachments

cc: Governor
Auditor of State
Attorney General