

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence

**To:** All IPA Firms

**Subject:** House Bill 257 – Virtual Meetings

**Date:** May 12, 2025

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House Bill 257, which went into effect on April 9, 2025, enacted Ohio Rev. Code § 121.221 which states in part “members of a public body may hold and attend meetings and may conduct and attend hearings by means of video conference or any other similar electronic technology.” Please note that for the purposes of this section, “public body” has the same meaning as outlined in Ohio Rev. Code § 121.22; however, auditors should also be aware of the prohibitions contained in Ohio Rev. Code § 121.221. For example, Ohio Rev. Code § 121.221(B)(5)(v) prohibits meetings being held by video conference if the members of the public body are elected by the general public. The 2026 Ohio Compliance Supplement will be updated to reflect this change; however, this legislation was not available when the 2025 Ohio Compliance Supplement Chapters 1 through 3 were published. Therefore, this newly enacted section may impact our STaRS testing over certain entities with audit periods ending after April 9, 2025. Auditors will need to be aware of this change when testing OCS 2B-8 and adjust testing appropriately, if necessary, as we will not be re-issuing the 2025 OCS Chapter 2 this spring.

While we do encourage auditors to read Ohio Rev. Code § 121.221 should they encounter this during their engagements, we’ve listed a summary of the requirements below:

- The public body may not meet or hold meetings virtually until it has adopted certain policies outlined in the law. (See Ohio Rev. Code § 121.221(B)(3) for specific policy requirements). The policy must include the following:
  - Notification of meetings and hearings held through video conferencing to the public, and media who have requested notification, and parties to a hearing that are required to be notified. The notification must occur at least 72 hours in advance of the meeting or hearing and be by reasonable methods that allow a person to determine the date, time, place and agenda and the way the meeting will be conducted. The policy must define an emergency. Media who have requested

notification must be immediately notified of an emergency meeting in a manner that states the date, time, place and purpose of the meeting or hearing.

- Public access to the meeting or hearing commensurate with how the meeting or hearing is being conducted (i.e. livestreaming on the internet, television, public access television, or other electronic technology). The public must be able to observe and hear the discussions and deliberations of the public body. A member who attends a meeting through video conferencing must be able to be seen and heard clearly and must always be visible during the meeting or hearing.
  - All votes must be by roll call, unless there is a motion for unanimous consent and there are no objections to the motion. The public body must provide the public with how members voted, including any abstentions.
  - The prohibitions on when a public body that is compensated or elected may hold meetings virtually and when they are prohibited in accordance with the limitations mentioned above.
  - Members of the public body must notify the chairperson of their intention to attend a meeting or hearing through video conference. This notification must happen at least 48 hours before the meeting or hearing, except in the case of an emergency meeting or hearing as defined in the policy.
  - Upon notification of an upcoming meeting or hearing, and not later than 48 hours before it, the greater of 10% of the members of the public body or 2 members, may notify the chairperson that an agenda item must be discussed in person, and upon acknowledgement of receipt by the chairperson, the meeting shall be held in person.
- When a meeting is held virtually, a rule, resolution, or formal action has the same effect as if it occurred during an open meeting or hearing of the public body.
  - Members who attend virtually are considered present for purposes of a quorum and must be permitted to vote
  - Prohibits virtual meetings if:
    - Board members are compensated for their position as members of the public body
    - Board members of the public body are elected by vote of the general public to their positions as members
  - Prohibits virtual meetings if the meeting or hearing involves:
    - A vote to approve a major nonroutine expenditure
    - A vote to approve a significant hiring decision
    - A purpose to propose, approve or vote on a tax issue or tax increase
  - Prohibits public bodies to hold or attend hearings virtually without the consent of all parties to the hearings

AOS auditors should direct any questions regarding compliance with this section to the AOS attorney assigned to your region. IPA auditors should direct any questions to their legal counsel.