

OHIO AUDITOR OF STATE KEITH FABER



Auditor of State
Bulletin 2025-011

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TO: All County Sheriffs Elected or Appointed under Ohio Revised Code Chapter 311

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Ohio Revised Code § 311.14 – Certificate of Transition by Outgoing Sheriff

Bulletin Purpose

The purpose of this bulletin is to prescribe the form and substance of the Certificate of Transition by outgoing Sheriffs as required by recently enacted [§ 311.14 of the Ohio Revised Code](#) (ORC). All County Sheriffs elected or appointed under ORC Chapter 311, shall timely complete the Auditor of State (AOS) Certificate of Transition prior to the officeholder's final day in office. The Certificate documents compliance with ORC § 311.14.

Implementation Date

The requirement to complete a Certificate of Transition in ORC § 311.14 becomes law on September 30, 2025.

Background

The Certificate of Transition is used to facilitate a smooth and efficient transition between officeholders to benefit both incoming and outgoing Sheriffs, as well as the constituents of the county.

County Sheriffs were included in this law because of the many responsibilities that can affect the overall operations of the office and county. It is necessary for all County Sheriffs to ensure a complete and accurate handoff of responsibilities as required by statute and as prescribed by the AOS to the successor in office.

Bulletin Detail

The information below is intended to help provide clarity regarding compliance with ORC § 311.14:

1. The provisions of ORC § 311.14 should be applied any time there is a change in the person holding the office of County Sheriff under ORC Chapter 311 (to include interim office holders appointed to hold the office for a limited period of time), whether by retirement, resignation, removal, election, or appointment.
2. Although ORC § 311.14 does not specify a due date for the Certificate of Transition, it is intended to be provided by the outgoing office holder to their successor on or before the outgoing officeholder's last official day in office. This requirement applies to any outgoing Sheriff leaving office on or after the effective date of ORC § 311.14 (September 30, 2025).
3. If an incoming official believes the predecessor has not provided the Certificate of Transition in accordance with ORC § 311.14 or an outgoing official has questions about compliance, the official should [submit a complaint or inquiry](#) to the AOS. Noncompliance with ORC § 311.14 will be assessed by the AOS on a case-by-case basis as appropriate.
4. A Certificate of Transition shell is attached to this bulletin for County Sheriffs. Copies of this shell will also be available on the AOS website at: <https://ohioauditor.gov/outgoing-officers.html>. Outgoing Sheriffs are required to use the AOS Certificate of Transition to comply with ORC § 311.14.
5. As a best practice, incoming County Sheriffs should prepare their Certificate of Transition as soon as possible upon taking office and consistently update it for as long as they hold the position. All current County Sheriffs should prepare their Certificate of Transition as soon as possible upon the issuance of this bulletin and consistently update it for as long as they hold the office.

Questions

If you have any questions regarding the information presented in the Bulletin, please contact the Center for Audit Excellence at the Auditor of State's Office at (800) 282-0370.



Keith Faber
Ohio Auditor of State

CERTIFICATE OF TRANSITION FOR ALL COUNTY SHERIFFS

(To be included on the official letterhead)

Certificate of Transition from Outgoing Sheriff

[Date]

[Name of incoming official], Incoming Sheriff

[Entity Name], [County Name] County

[Entity Address]

[City], Ohio [Zip]

(NOTE: If a successor has not been elected/appointed, the certificate should be addressed to the appointing authority)

In accordance with Ohio Revised Code (ORC) § 311.14, [Name of outgoing official], has prepared this certificate of transition before leaving office as Sheriff for [County Name] County on [Last Date in Office]. This certificate serves as confirmation that I have provided an inventory of items and other information which is my responsibility to provide to my successor/successor's office.

Before leaving office, I have provided the following items, documents or access, which are under my purview as County Sheriff:

____ All keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession.

____ A list of all systems utilized, including accounting and inventory systems, and directions to access them.

____ A list of all bank accounts, number of accounts, and their location accessible by the County Sheriff, as well as the related signatories associated with these accounts, and any other related external systems. Due to security concerns and internal control measures, any passwords or pins to accounts are **not** included in the information provided to my successor. Upon assuming the position, the incoming Sheriff should contact the financial institutions to transition accounts.

____ A list of all credit, debit, purchasing/procurement cards as well as a list of all authorized users.

____ A list of any cash, checks, and any other monies including any petty cash accounts and change funds (cash on hand) under the Sheriff's control and/or within their possession.

____ A copy of the current operations policy and procedures manual.

____ A list of statutory filings, notifications and any other statutorily required responsibilities related to the office of Sheriff.

____ Copies of contracts, memoranda of understanding, or any other agreements involving personnel or resources of the County Sheriff's office.

____ A copy of the most recent organizational chart and position descriptions/responsibilities for all personnel of the Sheriff's office.

_____ A list of all current leases, contracts, State and Federal grant agreements, and any other agreements.

_____ A copy of the budgetary documents submitted to the County Board of Commissioners identifying expenses and resources of the Sheriff's office for each fiscal year comprising the Sheriff's most recent term of office.

_____ A list of any pending correspondence or other matters requiring immediate attention, including but not limited to public records requests, pending litigation, etc.

_____ Any other records pertaining to the operation of the office such as payroll, insurance policies, bonds of elected officials or employees, etc.

_____ Employee records pertinent to the operation of the office including the office's Peace Officer Roster, including all reports made by predecessor while in office under ORC § 109.761, OPOTA certifications, training records, previous year's firearms qualifications, etc.

_____ Evidence Room documentation, keys, security codes, safety deposit boxes, inventory logs, etc.

_____ A list of all items set forth in ORC §§ 311.14 and 311.15.

_____ All documents, books, records, and other property in the Sheriff's possession belonging to the county as required by ORC § 311.13.

_____ The Foreign Execution Docket kept in accordance with ORC § 311.10.

_____ Copies of the most recent statements, reports, and budgets made by the Sheriff to the County Commissioners as set forth in ORC §§ 305.18, 311.16, 311.20, 325.07, and 301.27.

_____ Copies of the most recent statements and reports made by the Sheriff to the County Auditor as set forth in ORC § 325.071 for the Furtherance of Justice fund, and § 2981.13 for the Sheriff's Law Enforcement Trust Fund.

_____ The book required to be kept showing in detail all the money paid by the Sheriff into the County Treasury as required by ORC § 2335.38.

_____ Copies of the most recent reports made by the Sheriff to the Ohio Attorney General's Office and the Ohio Peace Officers Training Commission as set forth in ORC §§ 2909.15 (arson offender registrations), 109.761 (roster of appointments to an OPOTA certified position) and 2923.129(C) (concealed handgun licenses).

My signature below represents my certification the information provided is complete and accurate.

[Name], Outgoing County Sheriff, [County Name] County

Date

My signature below acknowledges receipt of the items and other information identified in this letter of representation.

[Name], Incoming County Sheriff, [County Name] County

Date

Per ORC § 311.14, the outgoing officeholder and incoming officeholder/office are each mandated to retain a copy of the letter in the event the Auditor of State determines it is necessary to test the accuracy of this letter.