



County of Hamilton

DUSTY RHODES

AUDITOR

COUNTY ADMINISTRATION BUILDING
138 EAST COURT STREET
CINCINNATI, OHIO 45202

DUTIES OF THE COUNTY AUDITOR

The duties of the office of County Auditor are precise and spelled out in numerous sections of the Ohio Revised Code.

The County Auditor has no legal authority or right to tell local or county officials how to run their offices or prepare their budgets. That is the clear responsibility of the elected County Commissioners, Mayors and Councils, Township Trustees and School Boards.

Once the budgets are prepared, they are presented to the County Budget Commission for approval. The County Auditor is one of three statutory members of the Budget Commission. As such, he or she must participate in the review of budgets and then vote to issue a certificate of resources which allows the submitting office to expend the funds.

A recent case explains how the process works. Late in 2009, the Indian Hill School Board asked the County Budget Commission to approve an unvoted property tax increase on the district's residents. I was the only member to vote against allowing the district's plan.

I voted no because I believe my most important responsibility is protecting taxpayers. That explains why I have cut our office staff by fifty-four percent (54%) since taking office and returned over nineteen million dollars (\$19,000,000) in unspent funds (with more to come) to local governments and school districts. Had the law allowed I would have returned the money directly to the taxpayers.

The Ohio Supreme Court said I was right in refusing to approve the school board's unvoted tax increase when it decided a citizens' group lawsuit against the Indian Hill School Board. The Court ruled their action violated state law. In November 2015, the school board announced a settlement and began the process (with our office's assistance) of returning \$5.5 million to property owners in the district.

The Auditor's office exists for many reasons but one of the most important is serving our county, our communities and our school districts. Those elected officials make their budget and spending decisions. The County Auditor serves them in many ways with semi-annual tax distributions, calculations for levies and assisting with their financial reporting. This is an important, and often misunderstood, part of the job.