



# County of Hamilton

DUSTY RHODES

AUDITOR

COUNTY ADMINISTRATION BUILDING  
138 EAST COURT STREET  
CINCINNATI, OHIO 45202

October 20, 2008

Board of Commissioners  
Hamilton County  
138 East Court Street, #603  
Cincinnati, OH 45202

Honorable Board:

Attached is a copy of my response to the budget questionnaire regarding "mandated and non-mandated" expenditures.

The inquiry itself is problematic as it assumes - in error - that numerous General Fund expenditures are non-mandates, almost as if it is results-driven to back into a pre-determined cutback number. If budget exercises are to be fruitful they really need to be genuine. Despite the critically flawed nature of your questionnaire, I have responded.

A better approach might have been to simply ask each department what, if any, services they currently provide which are not mandated by law. In that way, the response could involve a description of the staffing and costs associated with those services that could be considered for elimination.

The Budget Office's analysis of our staff positions in the October 2, 2008 draft is bizarre. To assume - whatever the intention - any department could operate effectively without supervision and management is unreal. I have no problem with questions about the functions our office performs. I have great difficulty with questions about the management to accomplish those functions, especially when (a) those management decisions are mine, and (b) such questioning originates with an office which itself is not mandated by state law.

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To review for your benefit, since my election in 1990, the number of employees in the Auditor's office has been reduced by about fifty percent (50%), millions of dollars have been returned to the County, further millions of dollars have been distributed to all taxing entities in the County following reappraisals, and every possible use of restricted funds has been explored and implemented to relieve the County's General Fund.

At this point, my office is providing and directly supporting *only* mandated duties. We are doing that in as professional a way as possible with minimal expenditures on travel, subscriptions and training to achieve professional designations. In addition to fulfilling our historic statutory obligations (of which there are several hundred) we routinely have to implement new state requirements.

In conclusion, our office must be able to meet our legal obligations and provide the basic operations that allow the County to function on a daily basis as well as serve the many taxing entities throughout the County. Once again, I strongly suggest that you no longer fund County Commissioners' initiated non-mandated expenditures if you are not funding the mandatory services of other offices.

Sincerely,



Dusty Rhodes

Cc: Hon. Joseph T. Deters, Prosecuting Attorney  
James Harper, Assistant Prosecuting Attorney  
Patrick Thompson, County Administrator  
Christian Sigman, Assistant County Administrator

DR:dr

## **Responses to Budget Office Inquiries Hamilton County Auditor's Office**

1. Under Ohio Revised Code Section 319.05, the Auditor may establish deputy positions to assist him in the performance of his duties.

All FTEs in the Auditor's Office directly provide mandated services.

We are not sure, at this writing, who is referenced by the term "Deputy Director" as we have no such position in our office. In the event you are referring to the Deputy Auditor for Operations and Public Records, who is part of our administrative staff, this individual handles communication, coordination, management, issuance, delivery and billing associated with all public records in conformance with Ohio Revised Code Section 149.43 and receives training required under paragraph (E) (1) of that Section. She also administers the requests for the removal of information component of ORC 319.28, represents the Auditor's Office on the Records Commission under ORC 149.38, and manages office space and internal telecommunications issues pursuant to ORC 319.03, ORC 307.01, the ADA and Worker's Compensation.

If you are referring to the Chief Deputy Auditor when you use the term "Deputy Director", this employee operates in the Auditor's stead in the event of his absence or when designated and, day to day, oversees the Real Estate Appraisal (ORC Chapter 5713 plus numerous Ohio Administrative Code provisions) Current Agricultural Use Value (ORC 5713.31), Real Estate Information (ORC 319.20), Personal Property (ORC 319.29), Estate Tax (ORC 5731.26), Tax Credit (ORC 323.158, ORC 323.152, ORC 319.302), Foreclosure (ORC 5723.01), Board of Revision (ORC 5715.09), Finance (ORC 5705.01), Budget Commission (ORC 5705.27), Weights and Measures (ORC 319.55), Information Technology, and Licensing (ORC 5739.17) programs for the Auditor. All department directors, Board of Revision designees and administrative staff report to him. He is directly involved in all hiring, firing, discipline, succession planning, compensation, performance evaluations and all other aspects of personnel management under Chapter 124 of the Ohio Revised Code and in the budget process for the office. He is integral to all decisions associated with facilities management under ORC 319.03, ORC 307.01 and the ADA and Worker's Compensation.

The Director of Administration who, on her own, maintains by re-examination every three years a designation as a Senior Human Resources Professional, and, through continuing legal education, active attorney status in Ohio, assists the Auditor and the Chief Deputy Auditor in fulfilling their responsibilities as "appointing authority" under Chapter 124 of the Ohio Revised Code. She manages candidate recruitment, acts as hearing officer within the Auditor's Office on disciplinary matters, processes all hires, suspensions and terminations, is liaison to the Prosecuting Attorney's office on Chapter 124 issues, is designated by the Auditor to work with the Prosecutor's Office when actions are appealed to the State Personnel Board of Review or the Bureau of Unemployment Compensation, is responsible for job descriptions, coordinates leave, payroll and benefits issues within the Auditor's Office, drafts and vets Policies and

## **Responses to Budget Office Inquiries, Page 2.**

Procedures, trains the Auditor's staff on policies and procedures, harassment avoidance and safety, manages layoffs and job abolishments, responds to EEO and OCRC inquiries and oversees compliance with FLSA and FMLA and the human resources components of the ADA. Additionally, she manages Ohio tax credit programs under ORC 323.158 and ORC 323.152, the delinquent land (ORC Chapter 5721 and others) and foreclosure unit (ORC Chapter 5723 and others), the clerical support side of the Board of Revision (ORC Chapter 5715) and oversees administration of the Current Agricultural Use Value (ORC 5713.31 et seq.) program for the Auditor. She is also responsible for drafting, submitting and tracking all legal advertising for the Auditor (ORC 5721.03, ORC 5723.01), the Auditor in his capacity as the Secretary of the Board of Revision (ORC 5713.08) and the Auditor in his capacity as the Secretary of the Budget Commission (ORC 5705.27).

The individual currently designated as an Examiner has assumed clerical duties outside of the personal property unit because that work is diminishing under evolving law. Her frontline work now supports Finance (ORC 5705.01) and Real Estate Information (ORC 319.20).

All individuals in supervisory and management roles in Finance are crucially and inextricably involved in ORC mandated work. It is important to note the Auditor's role as Chief Fiscal Officer and Chief Payroll Officer as well as his capacity as Secretary of the Budget Commission. Two of the Finance supervisors manage and implement the county's budget and settlement process (ORC 321.34), two of them manage and implement county payroll (ORC 325.17), one manages and implements accounting and reporting (ORC 5705.01), one manages and implements accounts payable (ORC 319.16), one oversees and performs tasks in all of these programs and three of them staff the Budget Commission (ORC 5705.27). (Only six actual FTEs are reflected in the above litany.) Finance's office manager is key to coordination and implementation of county purchasing for the Auditor's Office and accounts payable county-wide (ORC 319.16).

The Supervisor in Weights and Measures is the Chief Inspector. This individual not only manages and supervises the Weights and Measures unit, he is a full-time field inspector conducting duties mandated by the Ohio Revised Code for the Auditor in his capacity as County Sealer (ORC 319.55). The Budget Office will recall that our Office, pursuant to Ohio law, absorbed Weights and Measures duties from the City of Cincinnati when its operation closed. The City employed six inspectors to essentially respond to complaints. We employ only four, including the Supervisor/Chief Inspector, to test all required devices in the entirety of Hamilton County annually.

Under ORC 325.31, the Auditor may, in his discretion, pay for Board of Revision equipment out of the REA fund. In light of current County budget concerns, this Office will take this step.

2. There are no non-mandated services being provided.

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3. There are no non-mandated services being provided.
4. All services provided by the Auditor are mandated.
5. All services provided by the Auditor are mandated.
6. The Office has a contract project in the works exploring the possibility of on-line dog licensing. Dog registration is legally mandated (ORC 955.01), but on-line registration is *not* required by the Ohio Revised Code (ORC 955.013). Although internet licensing would seem likely to enhance efficiency and increase revenues, we are willing to shelve the project if County budget concerns require this step.
7. All services provided by the Auditor are mandated.
8. No.
9. All positions apply to mandated services.
10. As noted in the Response to Question 1, all FTEs in the Auditor's Office directly provide mandated services.
11. Only mandated services are provided by the Auditor.
- 12 through 14. The Auditor has reduced the staff in the office by approximately 50% over the last seventeen years. In addition, the Auditor has consistently returned millions of dollars to the General Fund due to the efficient operation of the office. The Auditor will continue to explore all permissible uses of restricted funds in relief of the General Fund.
15. Not that the Auditor controls.