

**Contact Information:**

Office: 614-644-6034  
Fax: 614-719-6988  
Email: Rep66@ohiohouse.gov

**Committees:**

Vice Chair of Transportation and Infrastructure  
Finance  
Finance Subcommittee on Transportation  
Government Accountability and Oversight  
Correctional Institution Inspection



**State Representative Doug Green**  
Ohio House District 66

Good Morning,

Chair Anielski, Vice-Chair Ryan, Ranking Member Rogers, and all the members of the Local Government Committee, thank you for the opportunity to bring this issue to you today.

The intent of the legislation before us is to increase accountability and create transparency in areas of our county government that are often hidden from oversight and the enforcement of proper internal controls. In today's environment, our constituents demand accountability and expect that our governments aren't wasting or abusing their money. This legislation allows the county auditor to ensure that all dollars are being spent appropriately and that all the books are balanced, not just those accounts held in the public treasurer, but also those held in outside bank accounts

This bill would require any county agency or county elected official that would like to open a custodial account outside the county treasury to notify the county auditor no less than thirty days prior to doing so. This legislation would also provide the board county commissioners the ability, by resolution, to establish circumstances under which any county elected official or county agency is required to obtain approval from the board to open an outside bank account.

Once an account has been opened, the county agency or county elected official must file monthly statements with the county auditor within thirty days of receiving the statement. The county elected official or county agency must also provide an annual report regarding the custodial account on a form prescribed by the county auditor. The county auditor may also request any additional supporting statement, document, or other record regarding the custodial account. The county agency or county elected official must provide the records within thirty days.

The records turned over to the county auditor will not be a public record from the county auditor, but rather the county agency or county elected official holding the outside bank account. Public funds entrusted to our county government officials should not be held to a different standard based on which account the money is deposited into. Public funds should have proper oversight and must be accountable and transparent to the people we serve. It sends a message to the taxpayer that their elected officials value the trust instilled in them by the voters and that trust is reciprocated by wisely handling the taxpayer dollar. Proper oversight and responsible internal controls make for better choices managing the public's money.

Chair Anielski, Vice-Chair Ryan, Ranking Member Rogers, and all the members of the Local Government Committee, thanks again for this opportunity and I would be glad to try to answer any questions you might have.