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Ohio Auditor of State

Bulletin 2012-010

Auditor of State Bulletin

Date Issued: December 12, 2012

TO: All County Auditors
All County Clerk of Courts
All County Commissioners
All County Coroners
All County Engineers
All County Prosecuting Attorneys
All County Recorders
All County Sheriffs
All County Treasurers
Independent Public Accountants

FROM: Dave Yost, Ohio Auditor of State

SUBJECT: Compensation of Elected Officials - Transition in Officeholder

With the end of the calendar year upon us, many officials will soon be assuming their newly elected positions. This bulletin outlines the requirements for transition in officeholders regarding compensation.

Terms of office for elected officeholders are generally set by statute and many times do not coincide with a calendar year. Guidance regarding this issue is contained in Ohio Attorney General (OAG) Opinions 1990-023 and 2002-006. While the guidance is specific to a county sheriff and a county treasurer, the same guidance would apply to other elected positions where the term of office and salary are set by statute.

As described in OAG 2002-006 in referencing OAG 1990-023, the annual compensation of a county officer must be prorated based on the number of days in that calendar year (January 1 to December 31) which were included in the officeholder's term of office. An official is not entitled to be paid for time not spent in office.

Therefore, when a change in officeholder occurs, the total payments to the two individuals for the calendar year must equal the total statutory salary for the elected position. Each officeholder's portion should be calculated to reflect the number of days in that calendar year which are included in his/her term of office.

Increases in statutory salaries for elected officials is another element for consideration in compensating officeholders during the transition in office; however, applicable Ohio Revised Code sections have not included a change in statutory salaries for county or township elected officials since December 31, 2008. If a change in salaries occurs in the future, guidance in Auditor of State

Bulletin 2001-001, *Compensation Increase Legislation Pertaining to Nonjudicial County Elected Officials*, should also be considered.

Questions about this bulletin should be directed to the Auditor of State's Legal Division at 614-752-8683.

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