

## Office of the Auditor of State

### General Revenue Fund

#### GRF 070321 Operating Expenses

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$942,755	\$0	\$0	\$0	\$0	\$0
% change	-100.0%	N/A	N/A	N/A	N/A

**Source:** General Revenue Fund

**Legal Basis:** Discontinued line item

**Purpose:** This line item was used to support the Administrative Division, which oversees human resources, training and recruitment, fiscal, and IT operations, including the Uniform Accounting Network (UAN), the financial management system that assists local governments in handling their accounting and payroll responsibilities. In addition, the funding covered personnel, maintenance, and equipment expenses across various other divisions. Beginning in FY 2020, these costs are spread proportionally across the other GRF line items under the Auditor of State's budget.

#### GRF 070401 Audit Management and Services

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$11,468,245	\$11,958,091	\$12,713,060	\$12,447,038	\$12,918,393	\$13,748,000
% change	4.3%	6.3%	-2.1%	3.8%	6.4%

**Source:** General Revenue Fund

**Legal Basis:** Sections 223.10 and 223.20 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to support the costs of the Auditor of State that are not recovered through charges to local governments and state entities, including costs that cannot be recovered from audit clients under federal cost allocation guidelines. These costs include the Audit Administration area's IT, HR, legal, and facilities and operations and other administrative expenses.

#### GRF 070402 Performance Audits

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$1,556,085	\$1,479,345	\$2,028,280	\$1,959,812	\$2,141,113	\$2,620,000
% change	-4.9%	37.1%	-3.4%	9.3%	22.4%

**Source:** General Revenue Fund

**Legal Basis:** Sections 223.10 and 223.20 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to cover the costs of providing performance audits of local governments, school districts, state agencies, and colleges and universities that are not recovered through charges to those entities, including costs that may not be recouped under federal indirect cost allocation guidelines.

## Office of the Auditor of State

### General Revenue Fund

#### GRF 070403 Fiscal Distress Technical Assistance

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$521,070	\$292,543	\$184,908	\$99,222	\$261,583	\$500,000
% change	-43.9%	-36.8%	-46.3%	163.6%	91.1%

**Source:** General Revenue Fund

**Legal Basis:** R.C. 118.023 and 118.025; Sections 223.10 and 223.20 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to pay the cost of providing performance audits, accounting reports, annual forecasts, and supervisory, accounting, or auditing services for municipal corporations, counties, townships, and school districts in the determination or termination of fiscal caution, watch or emergency.

#### GRF 070404 Fraud/Corruption Audits and Investigations

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$2,230,135	\$2,374,282	\$2,530,038	\$2,406,357	\$3,221,189	\$5,004,000
% change	6.5%	6.6%	-4.9%	33.9%	55.3%

**Source:** General Revenue Fund

**Legal Basis:** Section 223.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to provide a portion of funding to conduct various types of special audits, specifically those conducted by the Special Investigation Unit (SIU), which primarily investigates allegations of fraud, theft, and misappropriation of public funds in conjunction with law enforcement.

#### GRF 070409 School District Performance Audits

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$25,885	\$0	\$0	\$0	\$0	\$0
% change	-100.0%	N/A	N/A	N/A	N/A

**Source:** General Revenue Fund

**Legal Basis:** Discontinued line item

**Purpose:** This line item was used to pay the expenses incurred by the Auditor of State in conducting performance audits of school districts under fiscal watch, fiscal caution, and fiscal emergency. Beginning with the FY 2020-FY 2021 biennium, these costs are paid for under GRF line item 070402, Performance Audits.

## Office of the Auditor of State

### General Revenue Fund

#### GRF 070412 Local Government Audit Support

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$12,474,788	\$12,977,637	\$14,037,380	\$14,156,236	\$15,783,956	\$16,550,000
% change	4.0%	8.2%	0.8%	11.5%	4.9%

**Source:** General Revenue Fund

**Legal Basis:** Sections 223.10 and 223.20 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to provide supplemental funding for the Auditor of State to conduct financial audits of political subdivisions in conjunction with Fund 4220 line item 070602, Public Audit Expense - Local Government. This line item is used to pay a portion of the costs of annual, biennial, and special audits performed on political subdivisions that would otherwise be covered by payments from those entities.

### Dedicated Purpose Fund Group

#### 1090 070601 Public Audit Expense - Intrastate

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$9,895,773	\$10,542,226	\$11,204,707	\$10,810,891	\$10,988,807	\$12,539,160
% change	6.5%	6.3%	-3.5%	1.6%	14.1%

**Source:** Dedicated Purpose Fund Group: Payments from state agencies for the cost of annual, special, performance, and biennial audits

**Legal Basis:** R.C. 117.13; Section 223.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to pay costs related to financial audits of state agencies and other state entities to determine if these entities have complied with accounting rules, laws, and other applicable requirements.

#### 4220 070602 Public Audit Expense - Local Government

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$33,562,619	\$29,923,293	\$32,137,707	\$29,479,154	\$28,786,289	\$33,464,635
% change	-10.8%	7.4%	-8.3%	-2.4%	16.3%

**Source:** Dedicated Purpose Fund Group: Payments from political subdivisions for the cost of annual, special, performance, and biennial audits

**Legal Basis:** R.C. 117.13; Section 223.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to pay for costs related to audits of non-state public agencies to determine if the entities have complied with all applicable accounting rules, laws, ordinances, and orders.

**Office of the Auditor of State**

**Dedicated Purpose Fund Group**

**5840 070603 Training Program**

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$217,166	\$1,579	\$7,974	\$94,556	\$164,089	\$200,000
% change	-99.3%	404.9%	1,085.8%	73.5%	21.9%

**Source:** Dedicated Purpose Fund Group: Registration fees collected from township fiscal officers, city auditors, village clerks, county treasurers and staff who attend training sessions offered by the Auditor of State

**Legal Basis:** R.C. 117.44; Section 223.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to pay for training programs for newly elected local government officials with fiscal management responsibilities, continuing education programs for those officials, and the Auditor of State's annual fraud seminar.

**5JZ0 070606 Auditor's Innovation Fund**

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$105,629	\$95,522	\$7,507	\$0	\$0	\$300,000
% change	-9.6%	-92.1%	-100.0%	N/A	N/A

**Source:** Dedicated Purpose Fund Group: One time cash transfer of \$1.5 million from the Uniform Accounting Network Fund (Fund 6750) in FY 2012; loan repayments from entities receiving performance audits

**Legal Basis:** R.C. 117.47; Section 223.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to support audit, accounting, or local government assistance services that expand the quality or quantity of services offered to local governments and schools. Beginning in the FY 2024-FY 2025 biennium, this line item, formerly the Leverage for Efficiency, Accountability and Performance Fund, was renamed and repurposed. The former purpose of the line item was to distribute loans to state agencies and local governments to pay for performance audits that they might not have been able to afford otherwise. It was also used for grants to local entities requesting feasibility studies about the efficacy of sharing equipment or services through the ShareOhio Portal.

## Office of the Auditor of State

### Dedicated Purpose Fund Group

#### 5VP0 070611 Local Government Audit Support Fund

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$8,385,995	\$9,964,806	\$12,755,742	\$14,322,655	\$15,786,917	\$16,550,000
% change	18.8%	28.0%	12.3%	10.2%	4.8%

**Source:** Dedicated Purpose Fund Group: Monthly transfers of a portion of total tax revenue credited to the GRF equal to 1/12 of the annual fiscal appropriation from the fund

**Legal Basis:** R.C. 117.131; Sections 223.10 and 223.20 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to provide supplementary funding for the Auditor of State to conduct financial audits of political subdivisions in conjunction with Fund 4220. This appropriation covers a portion of the costs of annual, biennial, and special audits that would otherwise be billed to local public offices. The proceeds from these billings are deposited into Fund 4220.

#### 6750 070605 Uniform Accounting Network

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adj. Approp.
\$4,623,684	\$6,559,631	\$4,506,362	\$5,315,487	\$6,131,338	\$12,034,834
% change	41.9%	-31.3%	18.0%	15.3%	96.3%

**Source:** Dedicated Purpose Fund Group: Monthly user fees from local governments of up to \$325 per month, depending on the budgeted revenues of the local government, and a \$50 per month hardware surcharge

**Legal Basis:** R.C. 117.101; Section 223.10 of H.B. 33 of the 135th G.A.

**Purpose:** This line item is used to pay for computer maintenance, upgrades, consulting, and other costs associated with maintaining the Uniform Accounting Network (UAN) system used by local governments for their financial management and accounting needs. Over 1,800 Ohio townships, villages, public libraries, and special districts use UAN to manage their daily financial operations.