

Auditor of State

General Revenue Fund

GRF 070321 Operating Expenses

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$26,947,285	\$27,567,617	\$29,339,232	\$29,625,952	\$27,704,539	\$28,520,958
% change	2.3%	6.4%	1.0%	-6.5%	2.9%

Source: General Revenue Fund

Legal Basis: Section 223.10 of H.B. 49 of the 132nd G.A.

Purpose: This line item supports 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, this line item covers personnel, maintenance, and equipment expenses across various other divisions.

GRF 070403 Fiscal Watch/Emergency Technical Assistance

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$653,630	\$720,429	\$632,953	\$687,055	\$570,988	\$794,695
% change	10.2%	-12.1%	8.5%	-16.9%	39.2%

Source: General Revenue Fund

Legal Basis: ORC 118.023 and 118.025; Section 223.10 of H.B. 49 of the 132nd 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 watch or fiscal emergency.

GRF 070409 School District Performance Audits

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$0	\$0	\$0	\$857,929	\$841,969	\$975,017
% change	N/A	N/A	N/A	-1.9%	15.8%

Source: General Revenue Fund

Legal Basis: ORC 3316.042; Section 223.10 of H.B. 49 of the 132nd G.A. (originally established in Section 601.10 of H.B. 390 of the 131st G.A.)

Purpose: This line item is 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. These costs were previously paid from GRF appropriation item 200422, School Management Assistance, in the Department of Education's budget.

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Dedicated Purpose Fund Group

1090 070601 Public Audit Expense - Intrastate

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$8,259,624	\$8,428,106	\$8,469,520	\$9,370,591	\$10,103,736	\$10,803,057
% change	2.0%	0.5%	10.6%	7.8%	6.9%

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

Legal Basis: ORC 117.13; Section 223.10 of H.B. 49 of the 132nd G.A.

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

4220 070602 Public Audit Expense - Local Government

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$29,969,366	\$30,111,392	\$30,703,206	\$32,881,709	\$36,966,761	\$39,347,338
% change	0.5%	2.0%	7.1%	12.4%	6.4%

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

Legal Basis: ORC 117.13; Section 223.10 of H.B. 49 of the 132nd 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.

5840 070603 Training Program

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$130,378	\$294,161	\$408,030	\$412,353	\$373,062	\$483,564
% change	125.6%	38.7%	1.1%	-9.5%	29.6%

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: ORC 117.44; Section 223.10 of H.B. 49 of the 132nd 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.

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5JZ0 070606 LEAP Revolving Loans

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$198,679	\$63,390	\$6,525	\$112,693	\$89,061	\$410,952
% change	-68.1%	-89.7%	1,627.0%	-21.0%	361.4%

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: ORC 117.47; Section 223.10 of H.B. 49 of the 132nd G.A.

Purpose: The line item is used to distribute loans to state agencies and local governments from the Leverage for Efficiency, Accountability, and Performance Fund. Under this program, state and local government entities can apply for loans to pay for performance audits that they might not have been able to afford otherwise. This funding is also used for grants to local entities requesting feasibility studies about the efficacy of sharing equipment or services through the ShareOhio Portal.

6750 070605 Uniform Accounting Network

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adj. Approp.
\$4,267,689	\$2,541,466	\$3,515,964	\$5,222,776	\$3,118,107	\$3,398,351
% change	-40.4%	38.3%	48.5%	-40.3%	9.0%

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: ORC 117.101; Section 223.10 of H.B. 49 of the 132nd 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.