

## Auditor of State

### General Revenue Fund

#### **GRF 070321 Operating Expenses**

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$30,220,355	\$29,238,265	\$30,814,327	\$30,242,362	<b>\$29,358,887</b>	<b>\$29,279,031</b>
	-3.2%	5.4%	-1.9%	<b>-2.9%</b>	<b>-0.3%</b>

**Source:** General Revenue Fund

**Legal Basis:** ORC 117.09; Section 225.10 of Am. Sub. H.B. 1 of the 128th G.A.

**Purpose:** This line item is used to pay for personnel, maintenance, and equipment expenses across the office. The line item also covers all IT costs for the Office's headquarters and field offices. In addition to these purposes, the appropriation 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.

#### **GRF 070403 Fiscal Watch/Emergency Technical Assistance**

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$497,843	\$501,957	\$570,000	\$599,991	<b>\$699,997</b>	<b>\$700,000</b>
	0.8%	13.6%	5.3%	<b>16.7%</b>	<b>0.0%</b>

**Source:** General Revenue Fund

**Legal Basis:** Section 225.10 of Am. Sub. H.B. 1 of the 128th G.A. (originally established by Am. Sub. H.B. 283 of the 123rd G.A.)

**Purpose:** This line item is used to pay costs 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. At the beginning of FY 2011, there were 19 local governments and nine school districts in fiscal emergency, and five local governments and five school districts in fiscal watch. Uncodified law reappropriates the unexpended, unencumbered portion of the line item from FY 2010 for the same purpose in FY 2011.

#### **GRF 070405 Electronic Data Processing Administration**

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$795,926	\$739,171	\$27,782	\$0	<b>\$0</b>	<b>\$0</b>
	-7.1%	-96.2%	-100%	<b>N/A</b>	<b>N/A</b>

**Source:** General Revenue Fund

**Legal Basis:** Discontinued line item

**Purpose:** This line item was used to administer automated systems needed to support and/or implement warrant writing and electronic fund transfers for the state. Starting in FY 2008, warrant writing duties were transferred to the Office of Budget and Management.

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### GRF 070406 Uniform Accounting Network/Technology Improvements Fund

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$1,696,716	\$1,247,147	\$335,032	\$0	\$0	\$0
	-26.5%	-73.1%	-100%	N/A	N/A

**Source:** General Revenue Fund

**Legal Basis:** Discontinued line item (originally established in ORC 117.101)

**Purpose:** This appropriation was used to pay for the costs of developing and implementing the Uniform Accounting Network, including activation costs for new participants and for technology for the office of the Auditor of State. The Uniform Accounting Network is an electronic financial data processing system that provides accounting services to townships, villages, and libraries. In FY 2008, the balance in this appropriation item was transferred to GRF appropriation item 070321, Operating Expenses. The network is now entirely supported by user fees under Fund 6750 appropriation item 070605, Uniform Accounting Network.

### Holding Account Redistribution Fund Group

#### R006 070604 Continuous Receipts

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$13,306	\$0	\$0	\$0	\$0	\$0
	-100%	N/A	N/A	N/A	N/A

**Source:** Holding Account Redistribution Fund Group: Moneys collected by the Attorney General's Office from the resolution of cases of fraud involving warrants issued by the Auditor

**Legal Basis:** Discontinued line item

**Purpose:** This line item was used to hold certain payments made to the Auditor by the Attorney General until a determination was made as to their proper disposition. The function of this line item was previously performed by the Depository Trust Fund, which was abolished in 1985 by Am. Sub. H.B. 201 of the 116th G.A.

### Auditor of State Fund Group

#### 1090 070601 Public Audit Expense-Intrastate

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$9,637,966	\$8,900,319	\$9,293,360	\$10,538,162	\$7,750,884	\$11,000,000
	-7.7%	4.4%	13.4%	-26.4%	41.9%

**Source:** Auditor of State Fund Group: Payments from state agencies for the cost of annual, special, and biennial audits performed by the Auditor

**Legal Basis:** ORC 117.13; Section 225.10 of Am. Sub. H.B. 1 of the 128th G.A.

**Purpose:** This appropriation is used to pay costs related to financial audits of state agencies.

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### 4220 070602 Public Audit Expense-Local Government

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$28,756,359	\$29,612,826	\$29,999,647	\$32,877,699	<b>\$33,666,420</b>	<b>\$31,053,000</b>
	3.0%	1.3%	9.6%	<b>2.4%</b>	<b>-7.8%</b>

**Source:** Auditor of State Fund Group: Payments from political subdivisions for the cost of annual, special, and biennial audits performed by the Auditor

**Legal Basis:** ORC 117.13; Section 225.10 of Am. Sub. H.B. 1 of the 128th G.A.

**Purpose:** This line item is used to pay for costs related to audits of non-state public agencies.

### 5840 070603 Training Program

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$182,560	\$169,244	\$155,150	\$49,801	<b>\$165,598</b>	<b>\$181,250</b>
	-7.3%	-8.3%	-67.9%	<b>232.5%</b>	<b>9.5%</b>

**Source:** Auditor of State Fund Group: Fees collected from township clerks, city auditors, village clerks, county treasurers and staff of these officials who attend training sessions offered by the Auditor

**Legal Basis:** ORC 117.44; Section 225.10 of Am. Sub. H.B. 1 of the 128th G.A.

**Purpose:** This line item is used to pay for training newly elected local government officials with fiscal management responsibilities, as well as ongoing training for those officials.

### 6750 070605 Uniform Accounting Network

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adj. Approp.
\$3,104,119	\$2,359,098	\$2,052,058	\$4,114,569	<b>\$2,501,717</b>	<b>\$3,500,000</b>
	-24.0%	-13.0%	100.5%	<b>-39.2%</b>	<b>39.9%</b>

**Source:** Auditor of State Fund Group: Annual fees from local governments ranging from \$336 to \$3,636, depending on the budgeted revenues of the local government

**Legal Basis:** ORC 117.101; Section 225.10 of Am. Sub. H.B. 1 of the 128th G.A.

**Purpose:** This appropriation is used to pay for computer maintenance, upgrades, consulting, and other costs associated with maintaining the Uniform Accounting Network (UAN) for current members.