

Office of the Auditor of State

General Revenue Fund

GRF 070401 Audit Management and Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$12,713,060	\$12,447,038	\$12,918,393	\$14,071,991	\$20,067,887	\$16,035,566
% change	-2.1%	3.8%	8.9%	42.6%	-20.1%

Source: General Revenue Fund

Legal Basis: Sections 223.10 and 223.20 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to cover costs that are not recouped 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 those of various units throughout the Auditor of State's Office, such as finance, human resources, IT, policy and legislative affairs, and field operations, among others.

GRF 070402 Performance Audits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$2,028,280	\$1,959,812	\$2,141,113	\$2,710,902	\$3,505,464	\$3,257,092
% change	-3.4%	9.3%	26.6%	29.3%	-7.1%

Source: General Revenue Fund

Legal Basis: Sections 223.10 and 223.20 of H.B. 96 of the 136th 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.

GRF 070403 Fiscal Distress Technical Assistance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$184,908	\$99,222	\$261,583	\$439,931	\$650,000	\$650,000
% change	-46.3%	163.6%	68.2%	47.8%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 118.023 and 118.025; Sections 223.10 and 223.20 of H.B. 96 of the 136th 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 determining or terminating their status in fiscal caution, watch or emergency.

Office of the Auditor of State

General Revenue Fund

GRF 070404 Fraud/Corruption Audits and Investigations

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$2,530,038	\$2,406,357	\$3,221,189	\$4,942,460	\$4,915,927	\$5,534,546
% change	-4.9%	33.9%	53.4%	-0.5%	12.6%

Source: General Revenue Fund

Legal Basis: Section 223.10 of H.B. 96 of the 136th 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 070412 Local Government Audit Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$14,037,380	\$14,156,236	\$15,783,956	\$16,548,624	\$21,000,000	\$23,250,000
% change	0.8%	11.5%	4.8%	26.9%	10.7%

Source: General Revenue Fund

Legal Basis: Sections 223.10 and 223.20 of H.B. 96 of the 136th G.A.

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

Dedicated Purpose Fund Group

1090 070601 Public Audit Expense - Intrastate

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$11,204,707	\$10,810,891	\$10,988,807	\$12,376,086	\$13,737,026	\$13,914,164
% change	-3.5%	1.6%	12.6%	11.0%	1.3%

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. 96 of the 136th G.A.

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

Office of the Auditor of State

Dedicated Purpose Fund Group

4220 070602 Public Audit Expense - Local Government

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$32,137,707	\$29,479,154	\$28,786,289	\$30,500,063	\$33,000,000	\$33,000,000
% change	-8.3%	-2.4%	6.0%	8.2%	0.0%

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. 96 of the 136th 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$7,974	\$94,556	\$164,089	\$155,138	\$250,000	\$250,000
% change	1,085.8%	73.5%	-5.5%	61.1%	0.0%

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. 96 of the 136th 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$7,507	\$0	\$0	\$0	\$300,000	\$300,000
% change	-100.0%	N/A	N/A	N/A	0.0%

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. 96 of the 136th 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 repurposed to provide loans to state agencies and local governments to pay for performance audits that they might not have been able to afford otherwise. It is 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$12,755,742	\$14,322,655	\$15,786,917	\$16,549,999	\$21,000,000	\$23,250,000
% change	12.3%	10.2%	4.8%	26.9%	10.7%

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. 96 of the 136th G.A.

Purpose: This line item is used to provide supplementary funding to conduct financial audits of political subdivisions along with Fund 4220. This funding covers a portion of the costs of annual, biennial, and special audits, either requested by an entity or required by law, which would otherwise be billed to local public offices.

6750 070605 Uniform Accounting Network

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$4,506,362	\$5,315,487	\$6,131,338	\$10,638,080	\$7,306,872	\$6,804,086
% change	18.0%	15.3%	73.5%	-31.3%	-6.9%

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. 96 of the 136th G.A.

Purpose: This line item is used to pay for computer maintenance, upgrades, consulting, and other costs to maintain the Uniform Accounting Network (UAN) system used by local governments for their financial management and accounting needs. Over 2,100 Ohio townships, villages, public libraries, and special districts use UAN to manage their daily financial operations.