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Attachment:
  Appropriation Spreadsheet
Quick look...

- The Auditor of State is responsible for auditing all public offices in Ohio, both state and local, as well as providing consulting services to local governments and training for public officers.
  - Total of 780 employees as of February 2019, among three divisions: Audit, Legal, and Administration.
  - These employees work from the office headquarters, or one of eight regional offices located in Canton/Akron, Cincinnati, Cleveland, Columbus, Dayton, Southeast, Toledo, and Youngstown.
- Approximately $167.6 million (91.6%) of total biennial funding is for personal services.
- Approximately $102.2 million (55.9%) of total biennial funding comes from fees charged for auditing services and other payments for services.
  - Approximately $69.5 million (68.0%) will be for local government audits.
  - Approximately $22.7 million (22.2%) will be for state agency audits.
  - Approximately $10.0 million (9.8%) of this total will be used to provide Uniform Accounting Network services and training.
- New proposed GRF funding of $10.0 million in each fiscal year to offset auditing costs for political subdivisions currently paid through the Public Audit Expense – Local Government Fund (Fund 4220).

<table>
<thead>
<tr>
<th>Fund Group</th>
<th>FY 2018 Actual</th>
<th>FY 2019 Estimate</th>
<th>FY 2020 Introduced</th>
<th>FY 2021 Introduced</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Revenue</td>
<td>$29,117,496</td>
<td>$30,290,670</td>
<td>$40,298,471</td>
<td>$40,309,612</td>
</tr>
<tr>
<td>Dedicated Purpose</td>
<td>$50,650,726</td>
<td>$53,838,720</td>
<td>$50,646,266</td>
<td>$51,621,647</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$79,768,222</strong></td>
<td><strong>$84,129,390</strong></td>
<td><strong>$90,944,737</strong></td>
<td><strong>$91,931,259</strong></td>
</tr>
<tr>
<td><strong>% change</strong></td>
<td>--</td>
<td>5.5%</td>
<td>8.1%</td>
<td>1.1%</td>
</tr>
<tr>
<td><strong>GRF % change</strong></td>
<td>--</td>
<td>4.0%</td>
<td>33.0%</td>
<td>&lt;0.5%</td>
</tr>
</tbody>
</table>

Agency overview

The Auditor of State is an elected official responsible for auditing all public offices in Ohio. This includes state departments, commissions, and offices of the state’s political subdivisions, such as cities and villages, counties and townships, schools and universities, and libraries. The Auditor of State also provides consulting services to local governments and training for public officers. As of March 2019, the office employs approximately 790 people among three divisions: Audit, Legal, and Administration. Most employees are full-time audit staff who work from headquarters or one of the eight regional offices. These offices are located in Canton/Akron, Cincinnati, Cleveland, Columbus, Dayton, Southeast, Toledo, and Youngstown. Each regional office is staffed by a chief auditor and an assistant chief auditor.
Audits conducted by the Auditor of State’s Office take a variety of forms. Financial and compliance audits identify critical issues related to financial reporting, legal compliance, reportable conditions, systems of internal control, and irregular or illegal activities. Audits are either conducted on an annual or biennial basis. Performance audits of selected state agencies; school districts under fiscal caution, watch, or emergency; as well as local governments under fiscal watch or emergency, identify areas where operational efficiencies or enhanced program results can be achieved. The Auditor of State also performs special audits for private entities that receive public funding (i.e., institutions, associations, boards, foster care organizations, companies, and nursing homes) as well as public entities upon their request or the Auditor of State’s own initiative.

**Analysis of FY 2020-FY 2021 budget proposal**

**Summary of executive recommendations**

The executive budget provides the Auditor of State with funding of nearly $90.9 million in FY 2020 and almost $91.9 million in FY 2021. Overall, there is a $6.8 million (8.1%) increase between estimated FY 2019 spending and the recommended FY 2020 amount. This is primarily attributable to a new $10.0 million GRF appropriation to supplement funding for local government financial audits that would otherwise be covered by payments from local governments into the Public Audit Expense – Local Government Fund (Fund 4220). Since these payments have not been meeting actual audit costs, the GRF supplement will be used to offset the deficit. In FY 2018, Fund 4220 collected approximately $31.5 million in revenue, while expenses for the fiscal year were nearly $37.0 million. For FY 2019, estimated revenues are $33.5 million while anticipated spending from the fund is $39.4 million.

About 55.9% of the recommended funding ($50.6 million in FY 2020 and $51.6 million in FY 2021) is derived from audit fees paid by state agencies and political subdivisions, as well as local government users of the Uniform Accounting Network. A small portion also comes from fees charged for training sessions. These revenues are deposited into four separate funds within the Dedicated Purpose Fund Group. The remaining 44.1% of funding (approximately $40.3 million in each fiscal year) is from the GRF.

**Funding for audits**

The line items included below are used to fund primary auditing functions, including financial audits of state agencies and local governments, as well as other performance, health care provider, and special audits. Just less than 45.4% of the funding for these activities is provided from the GRF.
Operating Expenses (ALI 070321)

<table>
<thead>
<tr>
<th>FY 2016 Actual</th>
<th>FY 2017 Actual</th>
<th>FY 2018 Actual</th>
<th>FY 2019 Estimate</th>
<th>FY 2020 Introduced</th>
<th>FY 2021 Introduced</th>
</tr>
</thead>
<tbody>
<tr>
<td>$29,339,232</td>
<td>$29,625,952</td>
<td>$27,704,539</td>
<td>$28,520,958</td>
<td>$28,528,759</td>
<td>$28,560,583</td>
</tr>
<tr>
<td>% change</td>
<td>1.0%</td>
<td>-6.5%</td>
<td>2.9%</td>
<td>&lt;0.5%</td>
<td>0.1%</td>
</tr>
</tbody>
</table>

This line item is used to pay the personnel, maintenance, and equipment costs throughout the agency. Additionally, all IT costs for the Columbus headquarters and field offices are paid from this line item. The funding also covers the expenses of the Division of Administration, which oversees the office’s human resources, training and recruitment, fiscal, and IT operations.

Local Government Audit Support (ALI 070412)

<table>
<thead>
<tr>
<th>FY 2016 Actual</th>
<th>FY 2017 Actual</th>
<th>FY 2018 Actual</th>
<th>FY 2019 Estimate</th>
<th>FY 2020 Introduced</th>
<th>FY 2021 Introduced</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$10,000,000</td>
<td>$10,000,000</td>
</tr>
<tr>
<td>% change</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

This newly created line item is to be used to provide supplementary funding for the Auditor of State to conduct financial audits of political subdivisions in conjunction with Fund 4220 appropriation item 070602, Public Audit Expense – Local Government. This GRF money will be 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 that are deposited into Fund 4220. Political subdivisions will continue to be billed for these audits in the same manner as they currently do.

Public Audit Expense – Intrastate (ALI 070601)

<table>
<thead>
<tr>
<th>FY 2016 Actual</th>
<th>FY 2017 Actual</th>
<th>FY 2018 Actual</th>
<th>FY 2019 Estimate</th>
<th>FY 2020 Introduced</th>
<th>FY 2021 Introduced</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,469,520</td>
<td>$9,370,591</td>
<td>$10,103,736</td>
<td>$10,785,165</td>
<td>$11,184,958</td>
<td>$11,545,067</td>
</tr>
<tr>
<td>% change</td>
<td>10.6%</td>
<td>7.8%</td>
<td>6.7%</td>
<td>3.7%</td>
<td>3.2%</td>
</tr>
</tbody>
</table>

This line item is used to pay for the costs of annual, biennial, and special audits the Auditor of State performs on state agencies. While about half of the appropriation each fiscal year is for financial audits, the funding is also used to cover the cost of conducting health care contract audits, performance audits, and other special audits. The appropriation is supported by fees paid by state agencies for the costs of performing these audits and deposited into the Public Audit Expense – Intrastate Fund (Fund 1090). The billable hourly rate for state agencies is...
a flat rate established by the Statewide Cost Allocation Plan (SWCAP). The hourly rate under this plan for FY 2019 is $68.00. Fund 1090 took in approximately $9.2 million in FY 2018. Receipts for FY 2019 thus far are nearly $7.3 million, and are anticipated to reach $9.2 million. The current cash balance in Fund 1090 is $6.5 million.

**Public Audit Expense – Local Government (ALI 070602)**

<table>
<thead>
<tr>
<th>FY 2016 Actual</th>
<th>FY 2017 Actual</th>
<th>FY 2018 Actual</th>
<th>FY 2019 Estimate</th>
<th>FY 2020 Introduced</th>
<th>FY 2021 Introduced</th>
</tr>
</thead>
<tbody>
<tr>
<td>$30,703,206</td>
<td>$32,881,709</td>
<td>$36,966,761</td>
<td>$39,055,140</td>
<td>$34,477,707</td>
<td>$35,053,886</td>
</tr>
<tr>
<td>% change</td>
<td>7.1%</td>
<td>12.4%</td>
<td>5.6%</td>
<td>-11.7%</td>
<td>1.7%</td>
</tr>
</tbody>
</table>

This line item is used to pay for the costs of annual, biennial, and special audits performed on political subdivisions. Approximately $27.6 million in FY 2020 and $28.2 million in FY 2021, about 80% of the total appropriation over the biennium, will be used for financial audits. The appropriation is supported by fees paid by political subdivisions for the costs of performing these audits and deposited into the Public Audit Expense – Local Government Fund (Fund 4220). The billable hourly rate for local government entities is $41 per hour.

Fund 4220 collected approximately $31.5 million in fees in FY 2018 and has collected $23.3 million year to date as of March 2019 in FY 2019. Anticipated revenues for this fiscal year are $33.5 million. The current cash balance of the fund is approximately $12.4 million. Overall, the revenue collected for local government audits remains contingent upon the ability of those local governments to pay. Because the cash balance of the fund has been drawn down, and expenses have outpaced revenues in the past few fiscal years, this line item will be used in conjunction with GRF appropriation item 070412, Local Government Audit Support, to cover the cost of local government audits. This supplemental GRF funding explains the decline in appropriations from this line item between FY 2019 and FY 2020 proposed under the main operating budget bill.

**LEAP Revolving Loans (ALI 070606)**

<table>
<thead>
<tr>
<th>FY 2016 Actual</th>
<th>FY 2017 Actual</th>
<th>FY 2018 Actual</th>
<th>FY 2019 Estimate</th>
<th>FY 2020 Introduced</th>
<th>FY 2021 Introduced</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,525</td>
<td>$112,693</td>
<td>$89,061</td>
<td>$189,000</td>
<td>$309,359</td>
<td>$310,952</td>
</tr>
<tr>
<td>% change</td>
<td>1,627%</td>
<td>-21.0%</td>
<td>361.4%</td>
<td>63.7%</td>
<td>0.5%</td>
</tr>
</tbody>
</table>

This line item is used to distribute loans to state agencies and local governments from the Leverage for Efficiency, Accountability, and Performance (LEAP) Fund (Fund 5JZ0) to pay for performance audits required under S.B. 4 of the 129th General Assembly. As of this writing, no state agencies have requested to receive a loan from Fund 5JZ0 to pay for a performance audit. During the previous biennium, the Auditor of State released the results of the first feasibility study, which outlined the methods in which several school districts in Belmont County could
achieve cost savings and increase efficiencies through sharing school bus facilities and maintenance resources. A part of this increase is attributable to the anticipated continued use of the LEAP Fund for grants to local entities requesting feasibility studies into the efficacy of sharing equipment or services through the ShareOhio Portal.

**Funding for local government services**

The line items below fund various other services the Auditor of State offers to local governments, including auditing services to political subdivisions in fiscal watch or emergency, training for political subdivision employees, and the Uniform Accounting Network. Approximately $4.7 million in each fiscal year (about 73%) of the proposed funding in this category is derived from fees charged to the political subdivisions using these services. The remainder of funding is from the GRF.

**Fiscal Watch/Emergency Technical Assistance (ALI 070403)**

<table>
<thead>
<tr>
<th>FY 2016 Actual</th>
<th>FY 2017 Actual</th>
<th>FY 2018 Actual</th>
<th>FY 2019 Estimate</th>
<th>FY 2020 Introduced</th>
<th>FY 2021 Introduced</th>
</tr>
</thead>
<tbody>
<tr>
<td>$632,953</td>
<td>$687,055</td>
<td>$570,988</td>
<td>$794,695</td>
<td>$794,695</td>
<td>$789,029</td>
</tr>
<tr>
<td>% change</td>
<td>8.5%</td>
<td>-16.9%</td>
<td>39.2%</td>
<td>0.0%</td>
<td>-0.7%</td>
</tr>
</tbody>
</table>

This GRF line item is used to pay the 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. The costs of these services largely depend upon how many local governments and school districts are in fiscal watch or fiscal emergency. As of March 2019, there are 13 local governments in fiscal emergency and two local governments in fiscal watch. There are two school districts in fiscal emergency and zero school districts in fiscal watch.

**School District Performance Audits (ALI 070409)**

<table>
<thead>
<tr>
<th>FY 2016 Actual</th>
<th>FY 2017 Actual</th>
<th>FY 2018 Actual</th>
<th>FY 2019 Estimate</th>
<th>FY 2020 Introduced</th>
<th>FY 2021Introduced</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>$857,929</td>
<td>$841,969</td>
<td>$975,017</td>
<td>$975,016</td>
<td>$960,000</td>
</tr>
<tr>
<td>% change</td>
<td>N/A</td>
<td>-1.9%</td>
<td>15.8%</td>
<td>0.0%</td>
<td>-1.5%</td>
</tr>
</tbody>
</table>

This GRF line item is to be used by the Auditor of State for expenses incurred by the Auditor of State in conducting performance audits of school districts under fiscal watch, fiscal caution, and fiscal emergency. Previously, performance audit costs for school districts in fiscal caution, fiscal watch, or fiscal emergency have been paid from GRF appropriation item 200422, School Management Assistance, used by the Department of Education. In carrying out performance audits paid for through this line item, the Auditor of State is required to consult
the Department of Education and the Office of Budget and Management in the selection process. There are two school districts that are currently in fiscal emergency but none in fiscal watch as of March 2019.

**Training Program (ALI 070603)**

<table>
<thead>
<tr>
<th></th>
<th>FY 2016 Actual</th>
<th>FY 2017 Actual</th>
<th>FY 2018 Actual</th>
<th>FY 2019 Estimate</th>
<th>FY 2020 Introduced</th>
<th>FY 2021 Introduced</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fund 5840 ALI 070603, Training Program</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$408,030</td>
<td>$412,353</td>
<td>$373,062</td>
<td>$483,564</td>
<td>$482,973</td>
<td>$483,564</td>
<td></td>
</tr>
<tr>
<td>% change</td>
<td>1.10%</td>
<td>-9.5%</td>
<td>29.6%</td>
<td>17.5%</td>
<td>0.1%</td>
<td></td>
</tr>
</tbody>
</table>

This line item is used to pay for training of newly elected local fiscal officials and ongoing training of county treasurers and village clerks and the Auditor of State’s annual fraud conference. The Auditor of State Training Fund (Fund 5840) consists of fees collected from township clerks, city auditors, village clerks, county treasurers, and staff of these officials that attend the training sessions. The primary use of this funding is to host the Auditor of State’s annual fraud conference. The fund collected approximately $360,000 in FY 2018.

**Uniform Accounting Network (ALI 070605)**

<table>
<thead>
<tr>
<th></th>
<th>FY 2016 Actual</th>
<th>FY 2017 Actual</th>
<th>FY 2018 Actual</th>
<th>FY 2019 Estimate</th>
<th>FY 2020 Introduced</th>
<th>FY 2021 Introduced</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fund 6750 ALI 070605, Uniform Accounting Network</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$3,515,964</td>
<td>$5,222,773</td>
<td>$3,118,107</td>
<td>$3,398,351</td>
<td>$4,191,269</td>
<td>$4,228,178</td>
<td></td>
</tr>
<tr>
<td>% change</td>
<td>48.5%</td>
<td>-40.3%</td>
<td>9.0%</td>
<td>23.3%</td>
<td>0.9%</td>
<td></td>
</tr>
</tbody>
</table>

This line item is used to pay for computer maintenance, upgrades, consulting, and other costs associated with maintaining the Uniform Accounting Network (UAN). As of December 2018, UAN serviced 1,210 townships, 494 villages, 154 libraries, two cities, and 134 special districts with essential auditing and payroll functions. The system is supported by subscriber fees ranging from $8 per month for entities with annual revenues under $50,000 to $325 per month for entities with revenues higher than $10.0 million in annual revenues. All users pay a monthly hardware surcharge of $50. These amounts are deposited into the Uniform Accounting Network Fund (Fund 6750). As is the case with other service funds used by the Auditor of State, the financial status of participating local governments affects the amount of fees received. Receipts for FY 2018 were approximately $4.1 million. Thus far in FY 2019, Fund 6750 has collected $2.5 million in fee revenue. The current cash balance of Fund 6750 is approximately $9.6 million.

The increase in funding of approximately $790,000 between FY 2019 and FY 2020 will be used to cover the accounting needs of an additional 46 users of the system. Secondly, the Auditor of State periodically acquires hardware and software upgrades to update and maintain the UAN. Additionally, changes to GASB and pension system reporting standards have required further training and modifications, which have resulted in external cost increases to the UAN.
Highlights of recent legislative changes

S.B. 3 of the 131st General Assembly authorized the Auditor of State to conduct a performance audit of any educational service center. Additionally, the bill required the Auditor to conduct a comprehensive operational study of all educational service centers in the state within three years after the effective date of the bill. This study is nearing completion, and the Auditor of State anticipates releasing the findings of this study in March of 2020.

H.B. 87 and S.B. 216 of the 132nd General Assembly made many modifications to e-school operations. With respect to the Auditor of State, these bills made several changes to the financial reporting requirements of e-schools as well as procedures for the return of funding from e-schools to the Department of Education after the Auditor completes an audit of the school’s enrollment records, if such reconciliations are found to be necessary.

FY 2018 audit statistics

In FY 2018, the Auditor of State issued more than 4,504 audit reports. Of these, 232 contained findings for recovery identifying over $3.8 million in public money that was either misspent or stolen. The Auditor of State also completed 24 Medicaid provider audits that resulted in $11.5 million in findings of overpayment. Additionally, the Medicaid Audit Section released reports of 36 county boards of developmental disabilities (CBDD) and 19 intermediate care facilities (ICFs), identifying overpayments and nonfederally reimbursable adjustments of approximately $356,000. In total, these Medicaid provider audits identified more than $11.8 million in improper payments.

The Auditor of State released three special audit reports over the FY 2018-FY 2019 biennium. There were findings of over $750,000 in one of these audits and $779,000 in a second special audit. There are two types of special audits. Special Audit 1 reports are initiated as special audits, while Special Audit 2 reports stem from financial audits and include findings for recovery.

Finally, S.B. 4 of the 129th General Assembly required the Auditor of State to conduct performance audits of at least four state agencies each biennium. Thus far in the FY 2018-FY 2019 biennium, the Auditor of State has completed performance audits of the Department of Health and the Department of Agriculture. Overall, the performance audits of these two state agencies included 13 specific recommendations that, according to the Auditor of State, could result in a financial impact of just over $1.1 million per year to the Department of Health and approximately $491,000 per year to the Department of Agriculture.
## FY 2020 - FY 2021 Appropriations - As Introduced

### Report For: Main Operating Appropriations Bill

<table>
<thead>
<tr>
<th>AUD Auditor of State</th>
<th>FY 2018</th>
<th>FY 2019</th>
<th>FY 2020</th>
<th>FY 2019 to FY 2020 % Change</th>
<th>FY 2020 to FY 2021 % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Main Operating Appropriations Bill</strong></td>
<td><strong>Version:</strong> As Introduced</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>General Revenue Fund Total</strong></td>
<td>$29,117,496</td>
<td>$30,290,670</td>
<td>$40,298,471</td>
<td>33.04%</td>
<td>0.03%</td>
</tr>
<tr>
<td><strong>Dedicated Purpose Fund Group Total</strong></td>
<td>$79,768,222</td>
<td>$84,129,390</td>
<td>$90,944,737</td>
<td>8.10%</td>
<td>1.08%</td>
</tr>
</tbody>
</table>

**Line Item Detail by Agency**

**Version:** As Introduced

<table>
<thead>
<tr>
<th>Agency</th>
<th>GRF 070321 Operating Expenses</th>
<th>GRF 070403 Fiscal Watch/Emergency Technical Assistance</th>
<th>GRF 070409 School District Performance Audits</th>
<th>GRF 070412 Local Government Audit Support</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2018</td>
<td>$27,704,539</td>
<td>$570,988</td>
<td>$841,969</td>
<td>$0</td>
</tr>
<tr>
<td>FY 2019</td>
<td>$28,520,958</td>
<td>$794,695</td>
<td>$975,017</td>
<td>$0</td>
</tr>
<tr>
<td>FY 2020</td>
<td>$28,528,759</td>
<td>$794,695</td>
<td>$975,017</td>
<td>N/A</td>
</tr>
<tr>
<td>% Change</td>
<td>0.03%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>% Change</td>
<td>0.11%</td>
<td>-0.71%</td>
<td>-1.54%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Operating Expenses**

- **GRF 070321 Operating Expenses**
  - FY 2018: $27,704,539
  - FY 2019: $28,520,958
  - FY 2020: $28,528,759
  - % Change: 0.03%
  - % Change: 0.11%

**Fiscal Watch/Emergency Technical Assistance**

- **GRF 070403 Fiscal Watch/Emergency Technical Assistance**
  - FY 2018: $570,988
  - FY 2019: $794,695
  - FY 2020: $794,695
  - % Change: 0.00%
  - % Change: -0.71%

**School District Performance Audits**

- **GRF 070409 School District Performance Audits**
  - FY 2018: $841,969
  - FY 2019: $975,017
  - FY 2020: $975,017
  - % Change: 0.00%
  - % Change: -1.54%

**Local Government Audit Support**

- **GRF 070412 Local Government Audit Support**
  - FY 2018: $0
  - FY 2019: $0
  - FY 2020: $10,000,000
  - % Change: 0.00%
  - % Change: N/A

**General Revenue Fund Total**

- **GRF 070321 Operating Expenses**
  - FY 2018: $27,704,539
  - FY 2019: $28,520,958
  - FY 2020: $28,528,759
  - % Change: 0.03%
  - % Change: 0.11%

- **GRF 070403 Fiscal Watch/Emergency Technical Assistance**
  - FY 2018: $570,988
  - FY 2019: $794,695
  - FY 2020: $794,695
  - % Change: 0.00%
  - % Change: -0.71%

- **GRF 070409 School District Performance Audits**
  - FY 2018: $841,969
  - FY 2019: $975,017
  - FY 2020: $975,017
  - % Change: 0.00%
  - % Change: -1.54%

- **GRF 070412 Local Government Audit Support**
  - FY 2018: $0
  - FY 2019: $0
  - FY 2020: $10,000,000
  - % Change: 0.00%
  - % Change: N/A

**Auditor of State Total**

- **GRF 070321 Operating Expenses**
  - FY 2018: $27,704,539
  - FY 2019: $28,520,958
  - FY 2020: $28,528,759
  - % Change: 0.03%
  - % Change: 0.11%

- **GRF 070403 Fiscal Watch/Emergency Technical Assistance**
  - FY 2018: $570,988
  - FY 2019: $794,695
  - FY 2020: $794,695
  - % Change: 0.00%
  - % Change: -0.71%

- **GRF 070409 School District Performance Audits**
  - FY 2018: $841,969
  - FY 2019: $975,017
  - FY 2020: $975,017
  - % Change: 0.00%
  - % Change: -1.54%

- **GRF 070412 Local Government Audit Support**
  - FY 2018: $0
  - FY 2019: $0
  - FY 2020: $10,000,000
  - % Change: 0.00%
  - % Change: N/A

**Legislative Budget Office of the Legislative Service Commission**