



Auditor of State Dave Yost



Holding Charter Schools Accountable

In response to reports of irregular attendance and enrollment practices in several Ohio charter schools, the Auditor of State's office completed an unannounced student head count at 30 schools on October 1, 2014. The results showed more than half of the schools reported enrollment numbers significantly higher than the actual head count – in seven schools the difference was unusually high. Auditor Yost provided several recommendations to the Ohio General Assembly to reform Ohio's charter school system and continues to work to increase accountability.

Separating Tax Dollars & Politics

Auditor Yost worked with legislators to establish a misdemeanor penalty of the first degree for public officials who illegally use public dollars to fund political campaigns.

Fighting FRAUD

School Attendance Audits

In 2012, Auditor Yost launched a statewide audit of Ohio's schools to investigate attendance data manipulation, known as "scrubbing." The audit examined more than 130 school districts around the state. Final results released in February 2013 found that nine school districts "scrubbed" attendance records. Recommendations were provided to improve the state's system of accountability and data reporting. The audit findings resulted in disciplinary action and recalculation of district report cards by the Ohio Department of Education.

Columbus City Schools Special Audit

A separate special audit at Columbus City Schools revealed a top-down culture of data manipulation and employee intimidation. Among those tested, 99% erased absences and 83.5% of grade changes were not supported. Referrals for possible criminal charges and disciplinary action were sent to prosecutors and the Ohio Department of Education.

Investigating Tutoring Fraud

In 2011, a special audit was launched in the Columbus City School District to investigate possible tutoring fraud in the Supplemental Educational Services Program. In 2013, former tutoring service provider Akshir Ali pled guilty to federal charges of falsifying tutoring invoices and stealing student identities to list on invoices. The special audit is ongoing.

AOS, FBI Secure Fraud Conviction

A pattern of problem audits surrounding former charter school treasurer Carl Shye led Auditor Yost to launch a joint investigation with the FBI into Shye's involvement in numerous community schools across Ohio. In 2012, Shye was charged with embezzling more than \$470,000. He was sentenced to two years in prison and was ordered to pay restitution.

Latest Technology Helps Fight Fraud

In 2014, Auditor Yost launched an iPhone app to help the Auditor of State's office catch and fight fraud. With the Ohio Stops Fraud app, any user can report possible theft or misuse of public dollars anytime, anywhere. The app also allows informants to track their complaints and read the latest news about fraud around Ohio.

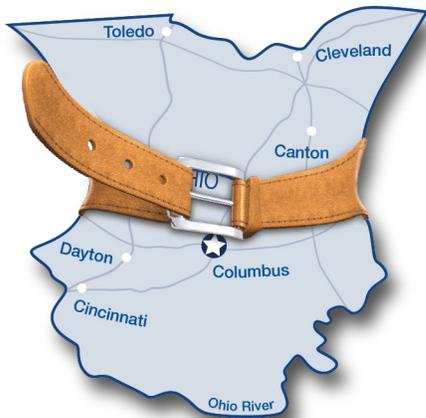
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Skinnier, Smarter GOVERNMENT



Performance Audits of State Agencies

Auditor Yost's first initiative after taking office was to work with the Ohio General Assembly to expand the use of and access to performance audits. The new law requires performance audits of four state agencies each biennium and created the LEAP Fund, a revolving loan fund to expand access to performance audits for local governments and schools. The first round of state agency performance audits reaped more than \$76 million in potential savings at the Ohio Departments of Job and Family Services, Education, and Transportation, as well as the Ohio Housing Finance Agency.

ShareOhio.gov

The Auditor of State's office conducted a first-of-its-kind study in Ohio with its Lake County Capital Equipment Utilization Study. This analysis identified underused equipment in 24 local governments, with some equipment used as little as 3 percent of the time or about one day a month. Following this project, the Auditor of State's office worked with stakeholders to develop a centralized equipment inventory database with asset sharing and usage tracking functions. The application, ShareOhio, is now available to all Ohio local governments that are interested in sharing resources with neighboring communities.

SkinnyOhio.org

Auditor Yost created skinnyOhio.org in 2011 as an online clearinghouse of performance audit best practices for Ohio's local governments and school districts. In 2012, the site was expanded to provide a searchable database of performance audits, as well as a Local Government Toolkit to help Ohio communities interested in working together through shared service agreements or voluntary government mergers.

Fiscal Caution Designation Provides an Early Warning System

Auditor Yost worked with legislators to add a "fiscal caution" designation to Ohio's local government fiscal distress system, providing an early warning system for financially struggling communities.

Reducing Audit Costs

In 2012, Auditor Yost expanded access to Agreed-Upon Procedure (AUP) engagements and created the basic audit option, which together provide lower audit costs for one in four Ohio governments. AUP engagements are available to as many as 1,400 local governments and can save anywhere from 25 to 50 percent of traditional audit costs. In their first year of use, basic audits saved 84 local governments an average of 74 percent of traditional audit costs.



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