



Dave Yost
Ohio Auditor of State



OHIO AUDITOR OF STATE OHIO PERFORMANCE TEAM

SINCE 2011 ...

127

performance audits
completed by OPT

**\$257.3
MILLION**

savings recommendations
from those audits

\$22.57

average return on
investment, per dollar
spent on each audit

SERVING OHIO'S GOVERNMENTS AND ITS TAXPAYERS

The goal of the Auditor of State's Ohio Performance Team is to help Ohio's state agencies, public universities, school districts and local governments see themselves with fresh eyes and use those insights to align policy, goals and resources in new ways. Using and teaching data-driven analysis, OPT's auditors provide clients with the high-level tools they need to make better management decisions and to deliver services with greater effectiveness, efficiency and accountability.



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OHIO PERFORMANCE TEAM

Who we are

The Ohio Performance Team is made up of professionals with a blend of government and private-sector experience in research, operations and management. Team members perform audit work with competence, integrity and objectivity in accordance with Generally Accepted Government Auditing Standards.

What we do

1) State agency performance audits: State law requires the Auditor of State to conduct performance audits of at least four state agencies each biennium, which can include one public university. Since the law was enacted in 2011, The Ohio Performance Team has conducted 11 state agency performance audits, recommending more than \$103 million in potential savings, with an average return on investment of \$28 for every dollar spent.

2) Addressing fiscal dangers: Ohio law authorizes the Auditor of State to conduct performance audits of any school district in fiscal caution, and any school district or local government in fiscal watch or fiscal emergency. Even without one of these triggering conditions, school district performance audits can be initiated when the Auditor, in consultation with the Ohio Department of Education, determine it is warranted. The goal is to help improve the cost-effectiveness of operations, improve decision-making and resolve financial difficulties.

3) Analyses by request: The Auditor of State also conducts performance audits upon request for government entities seeking feedback on operations and ideas for cost savings and service improvement. In many cases, governments can do so using the Leverage for Efficiency, Accountability and Performance Fund (LEAP). This is a revolving loan fund created to advance the costs of a performance audit. Funds are repaid the following year from the savings reaped from the audit's recommendations. This is especially helpful for clients with limited financial means.

4) Feasibility studies: House Bill 5, enacted in 2016, allows local governments and state agencies to request that the Auditor of State conduct feasibility studies of proposals for governments to share services, facilities and other resources. These audits are provided at no cost to the participating governments.

5) Educational service centers: In December 2016, the Ohio General Assembly included a provision in Senate Bill 3 directing the Auditor of State to conduct a performance audit of Ohio's 52 education service centers within three years.