



The Auditor of State's Office: *An Overview*



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Ohio Auditor of State

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Office Overview

Ben Marrison

Communications Director &
Senior Advisor



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Auditor Dave Yost

- Took office in 2011, and was re-elected in 2014
- Undergraduate degree from Ohio State; law degree from Capital
- During tenure, more than \$200 million in potential savings recommended through performance audits and more than \$22 million has been identified as stolen or misspent taxpayer dollars
- Nearly 150 criminal convictions



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Office organization

- Administrative Division
- Policy & Legislative Affairs Division
- Public Affairs Division
- Legal Division
- Audit Division
- Ohio Performance Team
- Public Integrity Assurance Team



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Policy & Legislative Affairs

- A link between the Auditor's office and the General Assembly
- Communicates information regarding legislation that impacts the office
 - Push for reforms such as HB2





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Public Affairs

- Responsible for internal and external communications and publications
- Liaison with the news media
- Issues press releases and manages the office's website

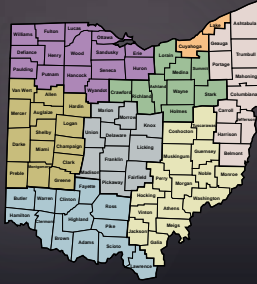



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Regional Liaisons

The regional liaisons serve as a bridge between the Auditor of State's office and the communities we serve to promote the initiatives and mission of the office



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Training

For local government entities

- Certified Public Records
- Fiscal Integrity Act
- Local Government Officials Conference
- Fraud

For audit staff

- Accounting and auditing
- All-staff



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Legal Division

- Assists public offices with state and federal requirements
- Reviews compliance issues during audits
- Provides bulletins and informal opinions
- Inquiries regarding public meetings/records




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Audit Division

Bob Hinkle
Chief Deputy Auditor



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Audit Division

Responsible for auditing more than 5,900 public offices in Ohio

- Financial Audit Section
- Medicaid/Contract Audit Section
- Center for Audit Excellence
- Hinkle System



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Local Government Services

Unice Smith
Chief, LGS



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Local Government Services

Fiscal advisory group to all Ohio local governments

- Helps with fiscal caution, watch and emergency
- Assists with financial reporting
- Training



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Local Government Services

Fiscal advisory group to all Ohio local governments

- Provides assistance with mergers and dissolutions
- Produces publications to help local governments



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Ohio Performance Team

Scott Anderson
Director



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Ohio Performance Team

Performance audits help officials improve efficiency and reduce costs



- Four state agencies audited every other year
- Any entity in fiscal caution, watch or emergency
- Upon request by an entity seeking feedback



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Public Integrity Assurance Team

Mark Porter
Director



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Public Integrity Assurance Team

Investigating fraud in government

- Team consists of auditors, investigators and legal experts
- Special audit reports last 12 months identified more than \$1.1 million in stolen tax dollars
- More than 155 public employees have been convicted of crimes during Auditor Yost's tenure



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Tim Moloney
Director



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Uniform Accounting Network

- o UAN is a Financial Management System designed specifically for Ohio local governments.
- o Multi-User (client server)
 - Accounting – Budget – Inventory – Payroll – Cemetery
- o UAN version 2018.1 released in December 2017
- o UAN is examined through an annual independent audit to ensure the application is compliant.



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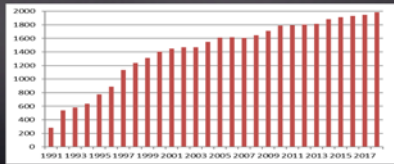
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UAN Clients

Client Base

	UAN Clients	Ohio Entities	% on UAN
Townships	1208	1308	92.35%
Villages	491	681	72%
Libraries	153	251	61%
Special Districts	129	582	22%
Cities	2	251	1%
Total	1983	3073	65%

Client Growth



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UAN Stats

- o Process \$3.7 billion in total resources for local governments
- o Process payroll for 30,625 local government employees with an annual payroll of \$393 million



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UAN Costs

- o UAN Fees have 2 Components
 - Monthly User Fee
 - ❖ Sliding scale based on the Total Resources of the entity
 - ❖ 5% reduction
 - Monthly Hardware Surcharge
 - ❖ Flat fee of \$50 per month per entity
 - ❖ Surcharge holiday Jan 1, 2017 – Dec 31, 2018



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UAN Costs

User Fee is based on Total Resources

UAN fees are calculated on total resources. "Total Resources" means the sum from the prior year, for all funds other than agency funds, of the unencumbered beginning of the year cash balances plus the total amount of all receipts and other financing sources except interfund advances, transfers, and the proceeds from the sale of bonds, notes and other debt. The auditor of state may exclude other funds or funding sources from the calculation of total resources. The total resources will be calculated by the office of the auditor of state for billing purposes.

Total Resources	Monthly Fee
\$ 0 to \$50,000	\$ 8
\$50,001 to \$100,000	\$ 18
\$100,001 to \$150,000	\$ 30
\$150,001 to \$200,000	\$ 37
\$200,001 to \$250,000	\$ 44
\$250,001 to \$300,000	\$ 51
\$300,001 to \$350,000	\$ 62
\$350,001 to \$400,000	\$ 72
\$400,001 to \$450,000	\$ 83
\$450,001 to \$500,000	\$ 95
\$500,001 to \$600,000	\$105
\$600,001 to \$750,000	\$135
\$750,001 to \$1,000,000	\$165
\$1,000,001 to \$2,500,000	\$215
\$2,500,001 to \$5,000,000	\$255
\$5,000,001 to \$7,500,000	\$280
\$7,500,001 to \$10,000,000	\$300
\$10,000,001 or MORE	\$325



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UAN Costs

- o User Fee
 - > Typically 3 releases per year (Tax Table, Budget, Year-end)
 - > All training courses
 - > Unlimited Application and Technical Support
- o Hardware Surcharge
 - > Dell PC (next day on site service), Monitor (next day replacement), Speakers, 2-Drawer Laser Printer (next day replacement), Microphone
 - > MS Office
 - > Virus, Malware, and Security Protection



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UAN Training

- o UAN Training and Conferences
 - > Live Training
 - o Facility in Columbus
 - o On-Line
 - > Recorded Trainings are available 24 X7
 - > On-Line Course Registration
 - > Screen Casts contained in the application
 - > No additional charge for Training and Conferences



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UAN Training



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UAN Training



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UAN Support

- **Application Support**
 - Assistance in using the application
- **Technical Support**
 - Assistance with technology
- ACD, Voicemail, e-Mail
- **Support Hours**
 - Monday – Thursday 7:30 – 5:15
 - Friday 7:30 – 4:45
 - Saturday 8:00 – 12:00
- **Extended Hours**
 - January – Mid-February
 - ✦ Monday – Friday 7:00 – 7:00
 - ✦ Saturday 8:00 – 2:00
 - Able to schedule support



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UAN Support

- 18,330 Support Tickets in 2017
- Average Wait Time – 1 min 29 sec
- GoToAssist
 - Eliminate the need to drive to client locations
 - Remote access to client's computer
 - 431 times in Nov – Jan of the 5,649 calls



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UAN Visiting Clerks

- o Experienced fiscal officers from entities that utilize UAN.
- o A contract between the AOS and Visiting Clerk.
 - > Most common UAN VC assignment is for new clients.
 - > Never for transition between fiscal officers.
- o A contract between an entity and the VC.
 - > Year End
 - > Transition support
 - > Major errors, reconstruction



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Questions & Answers

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