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Financial Audit Group

The Financial Audit Section is the largest division within the Ohio Auditor of State's Office (AOS), responsible for auditing more than 6,000 public entities—including cities, counties, school districts, public universities, and state agencies. These audits, required under [Chapter 117](#) of the Ohio Revised Code (ORC), ensure the accuracy of financial reporting, test legal compliance, and evaluate internal controls.

Audit Frequency and Types

While Ohio law mandates a financial audit every two years, some entities request annual audits, and others—those expending over \$1,000,000 in federal funds—must undergo a Single Audit under 2 CFR 200 Subpart F.

To reduce costs for smaller governments, AOS offers streamlined audit options such as Agreed-Upon Procedures (AUPs) and Basic Audits.

- AUPs focus on key internal controls and significant transactions, offering up to 50% savings in audit costs.
- Basic Audits, authorized by AOS Bulletin 2015-007, apply to local governments with disbursements under \$600,000 over two years or \$300,000 in one year. Eligibility is determined using criteria developed by the Center for Audit Excellence (CAFE).

Financial Reporting and Compliance

All public entities, regardless of audit cycle, must file financial statements annually via the AOS Hinkle System. This online portal supports consistent statewide reporting, enables compliance with Ohio law, and generates reports required by ORC [§ 117.38](#).

Organizational Structure and IPA Contracting

The section operates through seven regional offices and a State Region in Columbus focused on state-level audits. To meet capacity and specialized needs, AOS contracts with Independent Public Accounting (IPA) firms, which perform about 43% of audits. IPA contracting is managed by the Assistant Chief Deputy Auditor of Operations in coordination with regional Chief Auditors. Currently, 52 IPA firms are active through the AOS IPA Portal.

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Center for Audit Excellence

The Center for Audit Excellence (CFAE) is a core division of the Ohio Auditor of State's Office (AOS), responsible for promoting audit quality, consistency, and compliance across all AOS and Independent Public Accountant (IPA) engagements. Led by the Chief of Professional Standards and the Chief of Quality Assurance, CFAE develops policies, audit procedures, practice aids, and technical guidance, and conducts over 1,800 consultations annually.

Key Resources and Tools

CFAE maintains and regularly updates critical tools like the Ohio Compliance Supplement (OCS) and the Optional Procedures Manual (OPM), which outline legal requirements and recommended testing procedures. These resources are published annually for AOS and IPA use and serve as compliance roadmaps for local governments.

IPA Performance and Training

The division evaluates IPA firm performance and supports Continuing Professional Education (CPE) by developing curriculum and training content. It also manages the Hinkle Reporting System, Financial Health Indicators (FHI) platform, TeamMate+ audit software, and portals that streamline audit reporting and engagement tracking.

Monitoring and Compliance

CFAE monitors Ohio's public universities and colleges for compliance with Ohio Administrative Code (OAC) [126:3-1-01](#) and collaborates with LGS to produce fiscal watch reports when necessary. It performs internal peer reviews, oversees statewide audit consistency efforts, and evaluates staff independence issues and audit findings.

Committees and Collaboration

CFAE also facilitates several key committees, including the Change Committee and the LGS + Audit = Success (LAS) Committee, which drive operational improvements and policy alignment.

National Engagement

Additionally, CFAE contributes to national standard-setting by participating in organizations such as the AICPA Government Audit Quality Center, NASACT, GASB workgroups, and others. Through these efforts, CFAE plays a critical role in ensuring audit excellence, transparency, and public accountability across Ohio's government entities.

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Local Government Services

The Local Government Services (LGS) Section of the Ohio Auditor of State's Office (AOS) provides consulting and fiscal advisory support to Ohio's local governments and related entities. Unlike audits, LGS services are generally voluntary except in cases involving Fiscal Caution, Watch, or Emergency; or government dissolution.

Technical Services and Training

LGS offers financial statement compilations, reconciliations, record reconstruction, forecasting, and training. Recognizing a rise in inexperienced fiscal officers, LGS offers four free hours of training to any local government that requests it.

Mergers and Dissolutions

LGS plays a key role in mergers and dissolutions under Ohio law. Following legislative changes, dissolutions are overseen by a Transition Supervisory Board and a Board-appointed receiver, with AOS conducting the final audit but no longer managing the process. LGS supports voluntary and involuntary dissolutions by advising stakeholders and monitoring governments in distress.

Fiscal Distress System

Ohio's fiscal distress system includes three levels: Fiscal Caution, Fiscal Watch, and Fiscal Emergency. LGS evaluates governments' financial conditions under these categories, prepares forecasts, and helps implement recovery plans.

Financial Systems and Guidance

LGS reviews requests to create new special funds and administers Web-GAAP, an online platform for GAAP-compliant reporting. The section maintains financial report templates and issues accounting guidance to local governments.

Professional Development

LGS participates in national/state organizations and helps deliver continuing professional education (CPE) through partnerships and annual conferences.

Through these efforts, LGS promotes transparency, fiscal integrity, and strong financial governance across Ohio's local governments.

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Medicaid Contract Audit

The Medicaid Contract Audit (MCA) section of the Ohio Auditor of State's Office (AOS) safeguards the integrity of Ohio's Medicaid program, a significant part of the state budget. MCA identifies improper payments and reports noncompliance with Medicaid rules to reduce fraud, waste, and abuse.

Types of Engagements

MCA conducts two main types of engagements: compliance examinations, using Medicaid claims data and sampling to find overpayments, and Agreed-Upon Procedures (AUPs) reviewing provider cost reports and incentive payments, including those related to federal electronic health record incentives.

Interagency Agreements and Team

Under agreements with the Ohio Departments of Medicaid and Developmental Disabilities, MCA performs AUPs on cost reports from intermediate-care facilities, developmental centers, PASSPORT administrative agencies, and select county boards of developmental disabilities. The team includes 17 professionals statewide.

Testing Approach

Since 2019, MCA changed its testing approach to increase engagements by reporting dollar-for-dollar findings rather than always extrapolating improper payments. Extrapolation is used only if error rates exceed 50 percent overall or 75 percent within a sample. This has reduced total reported overpayments but increased provider engagement, helping deter fraud.

Regulatory Context

MCA works closely with the Ohio Department of Medicaid, which rarely collects large extrapolated overpayments due to lengthy processes. The department permits, but does not require, statistical sampling and extrapolation. MCA follows federal guidance supporting extrapolation when error rates are high.

Leadership and Partnerships

MCA leads Medicaid oversight efforts, participates in Ohio's Program Integrity workgroups, national conferences, and produces reports on Medicaid compliance topics such as eligibility, visit verification, and federal collaborations.

Data and Collaboration

With most Medicaid services managed by private plans, MCA obtains data from managed care organizations and partners with the Healthcare Fraud Prevention Partnership and the National Healthcare Anti-Fraud Association.

Outlook

With expanded staffing, MCA is positioned to increase Medicaid oversight statewide but will require additional funding and legal support for data access.

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Data and Information Technology Audit

In 2020, following a consulting engagement with KPMG, the Ohio Auditor of State's Office (AOS) created the Data & IT Audit (DITA) section. This team of 39 IT auditors and managers enhances audit quality, efficiency, and scope through advanced technology, data analysis, and automation.

Core Services

DITA provides critical support by testing computer controls, reviewing Service Organization Controls (SOC 1) reports, and performing data analysis. The team extracts and prepares client data, identifies risks and anomalies, and automates repetitive audit tasks. Their Self-Service Application offers auditors ready-made tools and templates for Income Tax, Real Estate, Budget vs. Actual, and other workpapers, supporting audits across schools, state agencies, counties, and local governments.

Specialized Support

DITA assists school districts with SOC 1 reports, general ledger and payroll analyses, and handles special data requests for non-ITC schools. At the state level, it reviews IT controls and supports Medicaid Contract Audit (MCA) with data services and visualizations like conviction maps.

Professional Engagement & Goals

DITA participates in the National Association of State Auditors, Comptrollers and Treasurers' IT Committee and presents annually at its IT conference. Their multi-year objectives focus on improving data quality, expanding cloud storage with AWS, automating audit processes, increasing Machine Learning use, migrating to serverless cloud workflows, and enhancing auditor training.

DITA is dedicated to innovation and audit excellence, providing valuable tools and insights to support efficient, high-quality audits statewide.

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Special Investigations Unit

The Special Investigations Unit (SIU) of the Auditor of State's Office promotes accountability and ethical government by investigating fraud, theft, and the misuse of public funds. SIU is a multidisciplinary team of forensic auditors, criminal fraud investigators, and attorneys with deep expertise in financial crimes affecting Ohio's public entities.

Investigations and Special Audits

SIU has statutory authority to conduct investigations and special audits of state and local governments, school districts, and other recipients of public funds. A case typically begins with a complaint of fraud or noncompliance, which SIU reviews and presents to the Special Audit Task Force (SATF). If sufficient evidence exists, a case is opened as a preliminary audit or investigation and may be advanced to a Special Audit type (SA1, SA2, or SA3) if credible criminal conduct is identified. Complaints outside SIU's scope — either civil in nature or under another agency's jurisdiction — are referred to the proper authority or to financial audit regions.

Each case is jointly managed by a forensic auditor and a fraud investigator. Forensic auditors focus on testing records, identifying weaknesses, and quantifying losses. Fraud investigators pursue evidence not typically found in audits, including subpoenaed financial records, interviews, and personal financial activity. SIU attorneys provide legal guidance, ensure cases are prosecution-ready, and may serve as Special Prosecutors when appointed.

Teamwork and Partnerships

Through this team-based approach, SIU delivers thorough case files that allow prosecutors to pursue charges or request that SIU attorneys handle court proceedings. In addition, SIU partners in state and federal task forces and provides fraud-prevention training statewide.

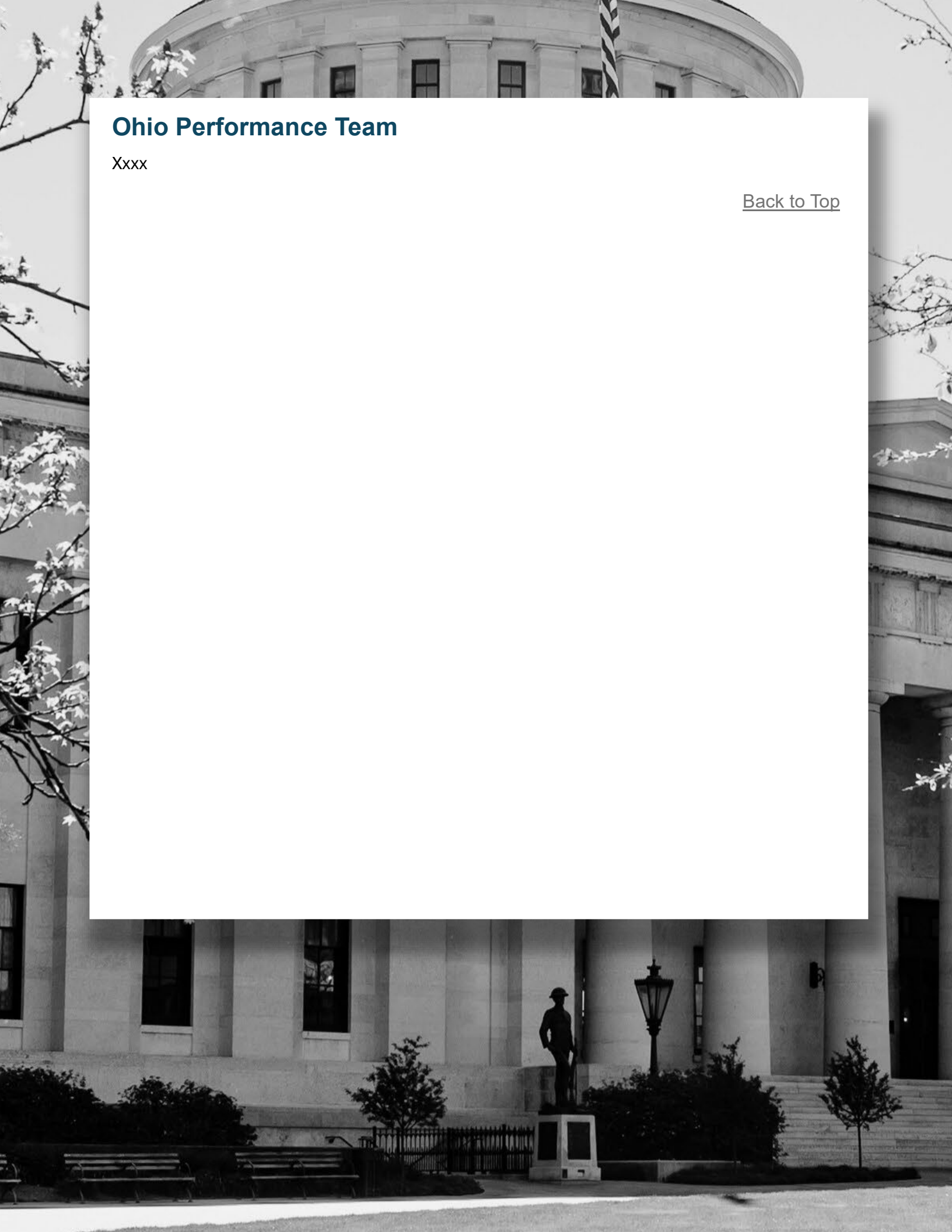
Each year, SIU receives hundreds of complaints and supports dozens of cases, many resulting in criminal convictions and findings for recovery.

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Ohio Performance Team

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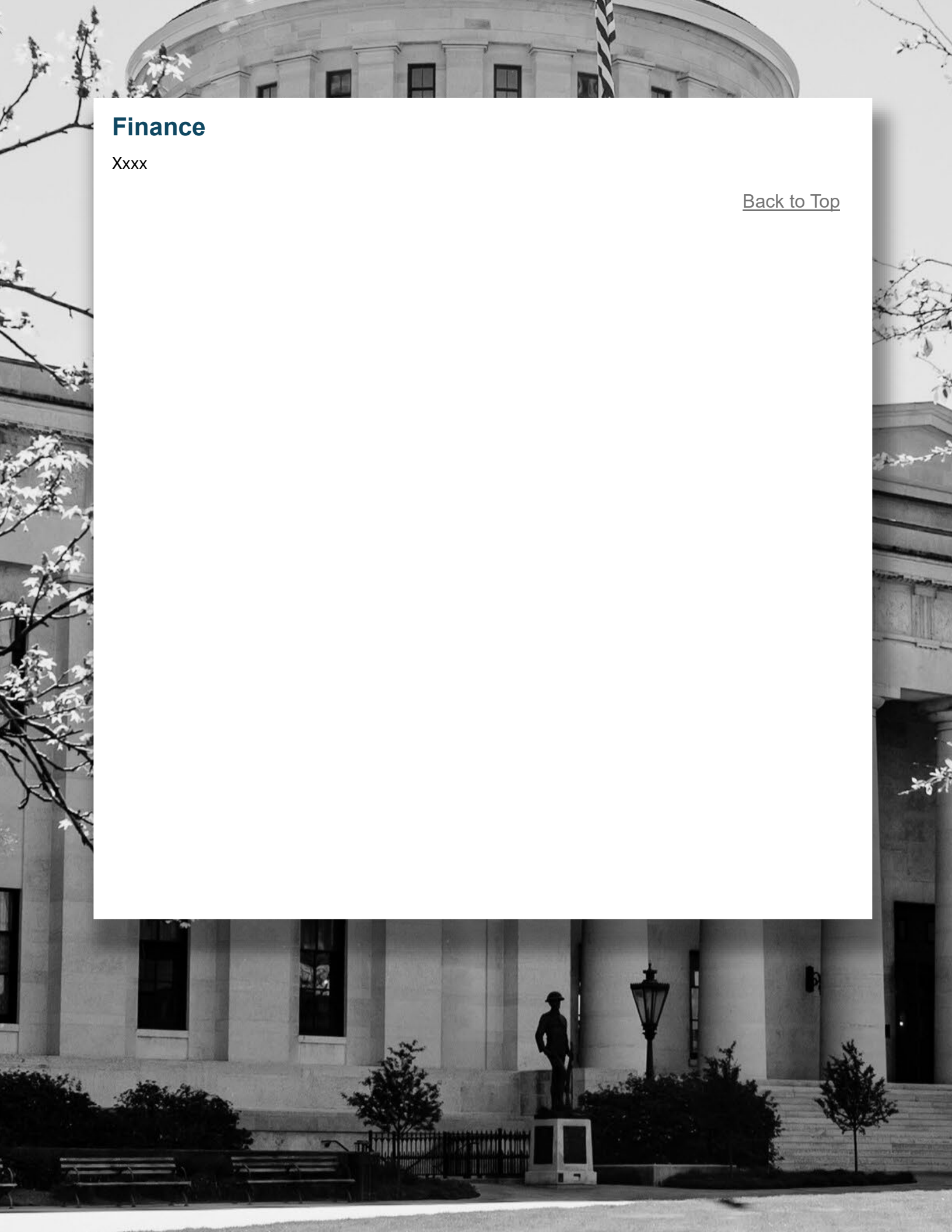
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Finance

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Information Technology

The Information Technology Department delivers the agency's technology services. Its mission is to ensure stable, secure, and efficient access to systems. The department consists of four sections:

- **Application Development:** Designs, develops, and maintains internal and external applications such as the Timesheet Portal, Hinkle System, eServices Portal, IPA Portal, Financial Health Reports, and Audit Search Tool. The section also manages third-party systems.
- **Network Services:** Oversees servers, firewalls, switches, routers, WAN connectivity, user account management, data backups, disaster recovery, and network security.
- **End-User Support:** Includes the Helpdesk and regional PCAs. Provides technical assistance, equipment distribution, new hire setup, inventory management, and downtime minimizations
- **Graphics and Records:** Maintains visual, branding, and archival support functions.

Funded through the General Revenue Fund, IT operates on a \$5-million to \$6-million budget with 27 staff. Key responsibilities include procurement review, software approval, onboarding/offboarding, and maintaining mission-critical systems like TeamMate and Microsoft Dynamics GP.

IT tracks performance metrics, such as IT cost per employee, staff-to-agency ratios, network uptime, and Helpdesk satisfaction. Governance is provided by the IT Steering Committee, with all purchases approved by the CIO.

Challenges: Aging infrastructure, growing IT security demands, balancing priorities with limited resources, and recruitment/retention of skilled staff. Many systems are internally built, requiring strong documentation and knowledge transfer.

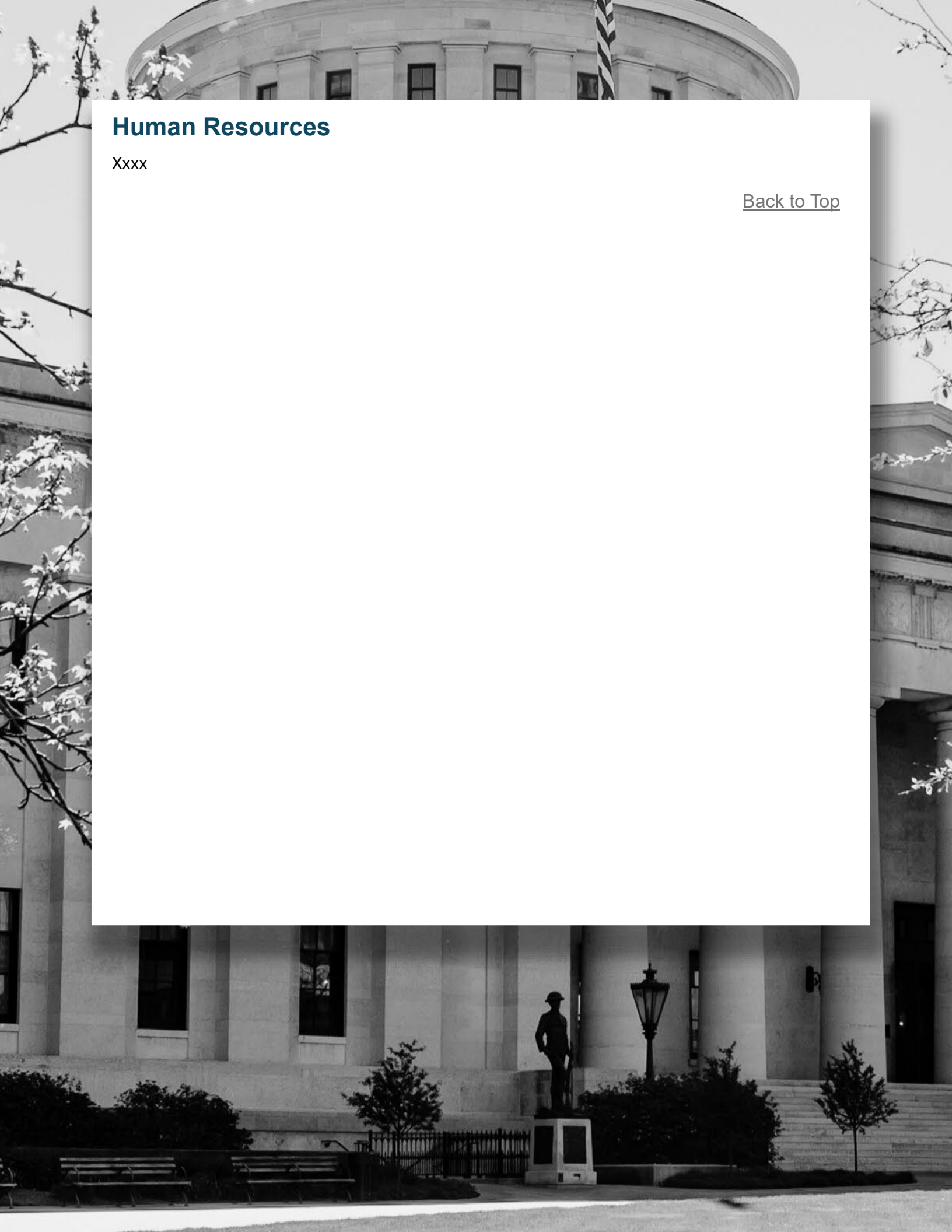
Planned improvements: Replacing the server cluster and SAN, upgrading TeamMate, redesigning public websites, enhancing the Disaster Recovery Plan, and implementing emergency communications protocols.

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Human Resources

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Uniform Accounting Network

The Uniform Accounting Network (UAN), a division of the AOS Information Technology Department, provides accounting, payroll, hardware, and support services to 2,161 local government entities across Ohio. Its five software modules — Accounting, Payroll, Inventory, Budget, and Cemetery — support the management of about \$7 billion annually and payroll for about 30,000 employees. UAN also develops the Audit Work Bench (AWB) tool, used by auditors to examine UAN client records.

UAN serves townships, villages, libraries, special districts, and cities, with usage rates ranging from 96 percent among townships to 3 percent among cities.

The division operates through three primary teams:

- **Design and Development:** Creates requirements, designs features, and programs the UAN application.
- **Testing:** Validates new features and enhancements using Microsoft DevOps for task and test-case management.
- **Support:** Divided into Application Support (resolving about 18,000 tickets annually, providing training, and coordinating Visiting Clerks) and Technical Support (hardware configuration, troubleshooting, and deployment).

The current UAN application (version 2027.1) is a VB.Net client-server system with a SQL Server backend, released in 2011 and updated annually through a year-end release, tax patch, and budget updates. AWB updates follow each software release.

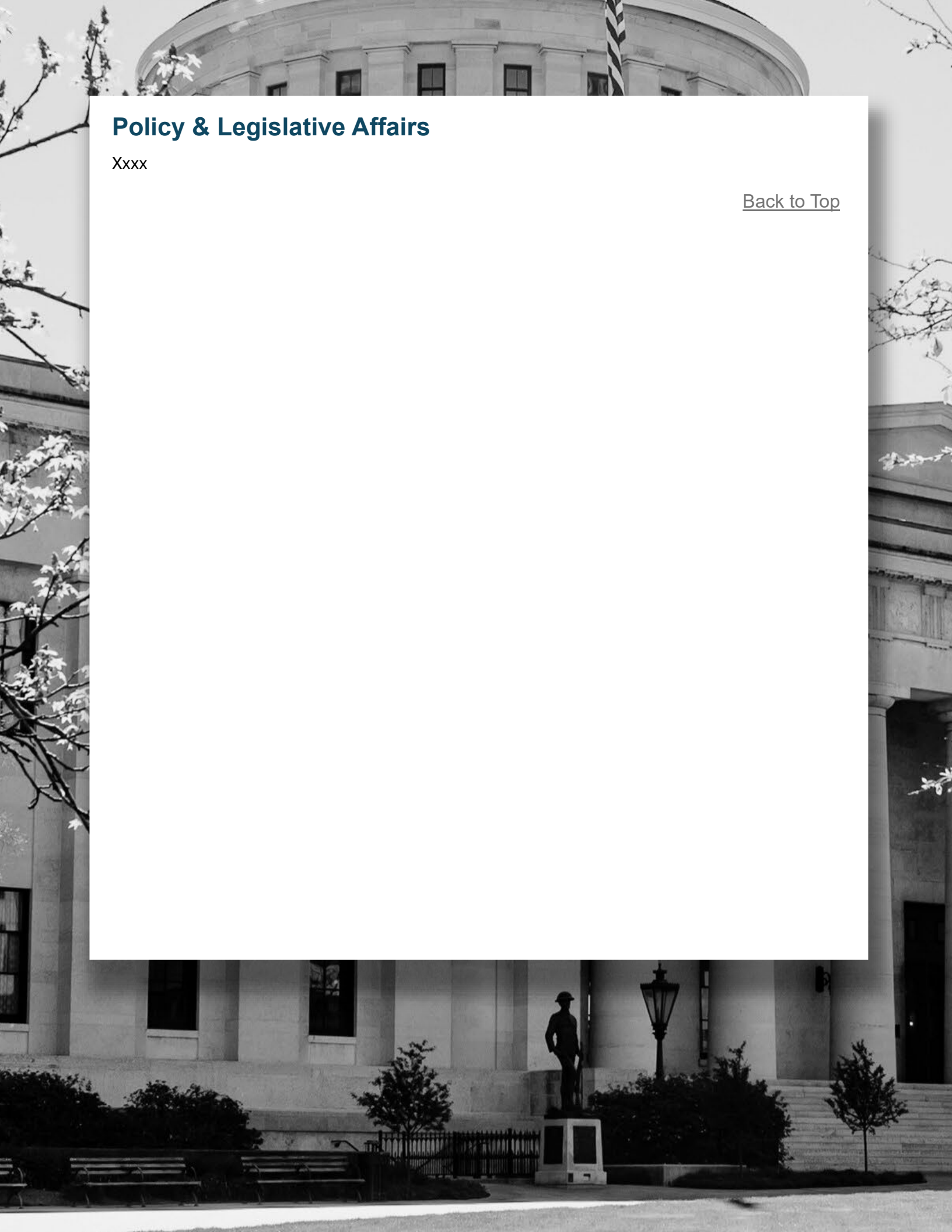
Planned Improvements: UAN is engaged in a multiyear project to rewrite its application as a hosted web platform. In 2021, Star Seven Six, partnered with Workstate, was contracted to provide development resources, with UAN retaining ownership of all deliverables. The new system will require updated User Participation Agreements to reflect hosted technology. Pilot implementations are scheduled for early 2027, with full rollout later that year. Plans are in place for AWS environment maintenance and security contracts post-launch.

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Policy & Legislative Affairs

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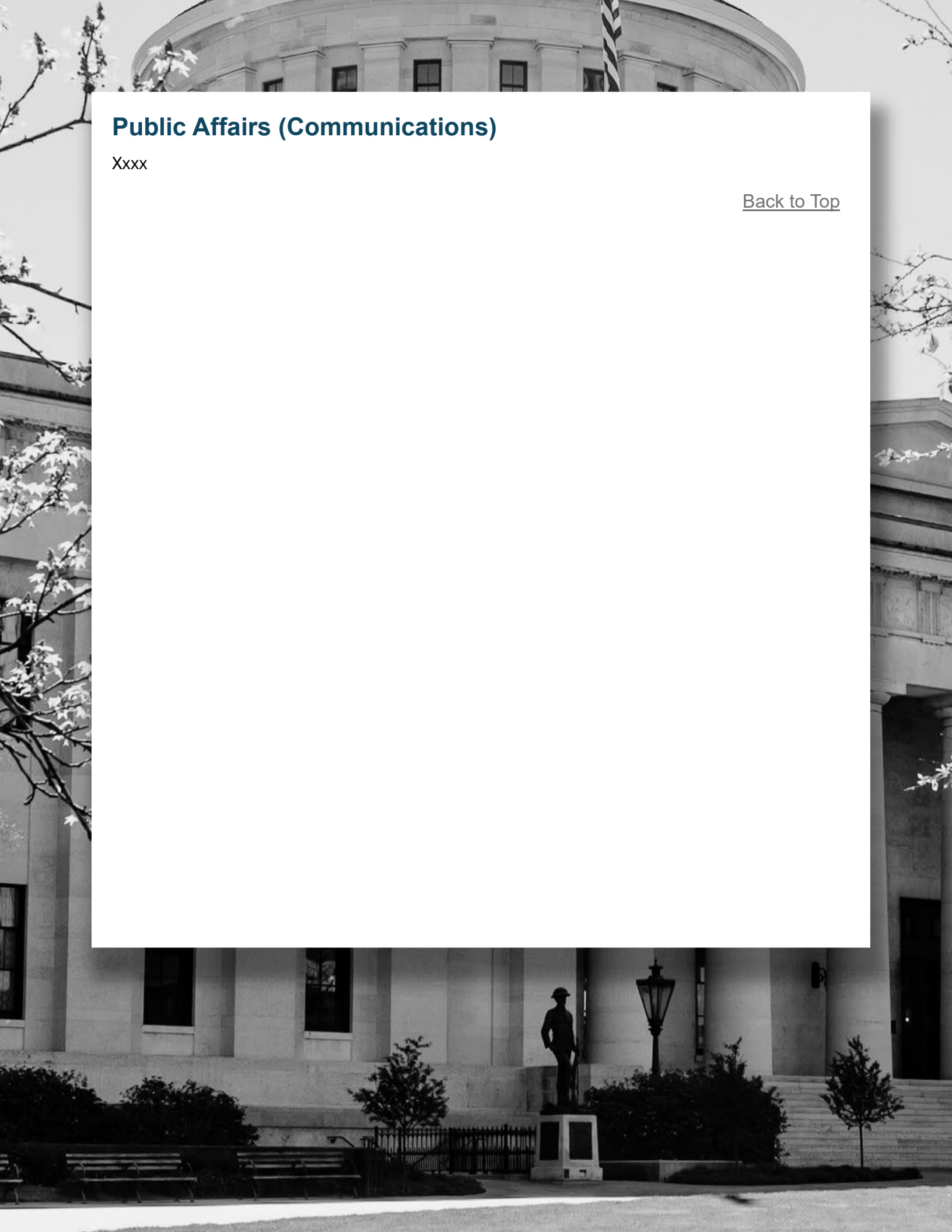
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Public Affairs (Communications)

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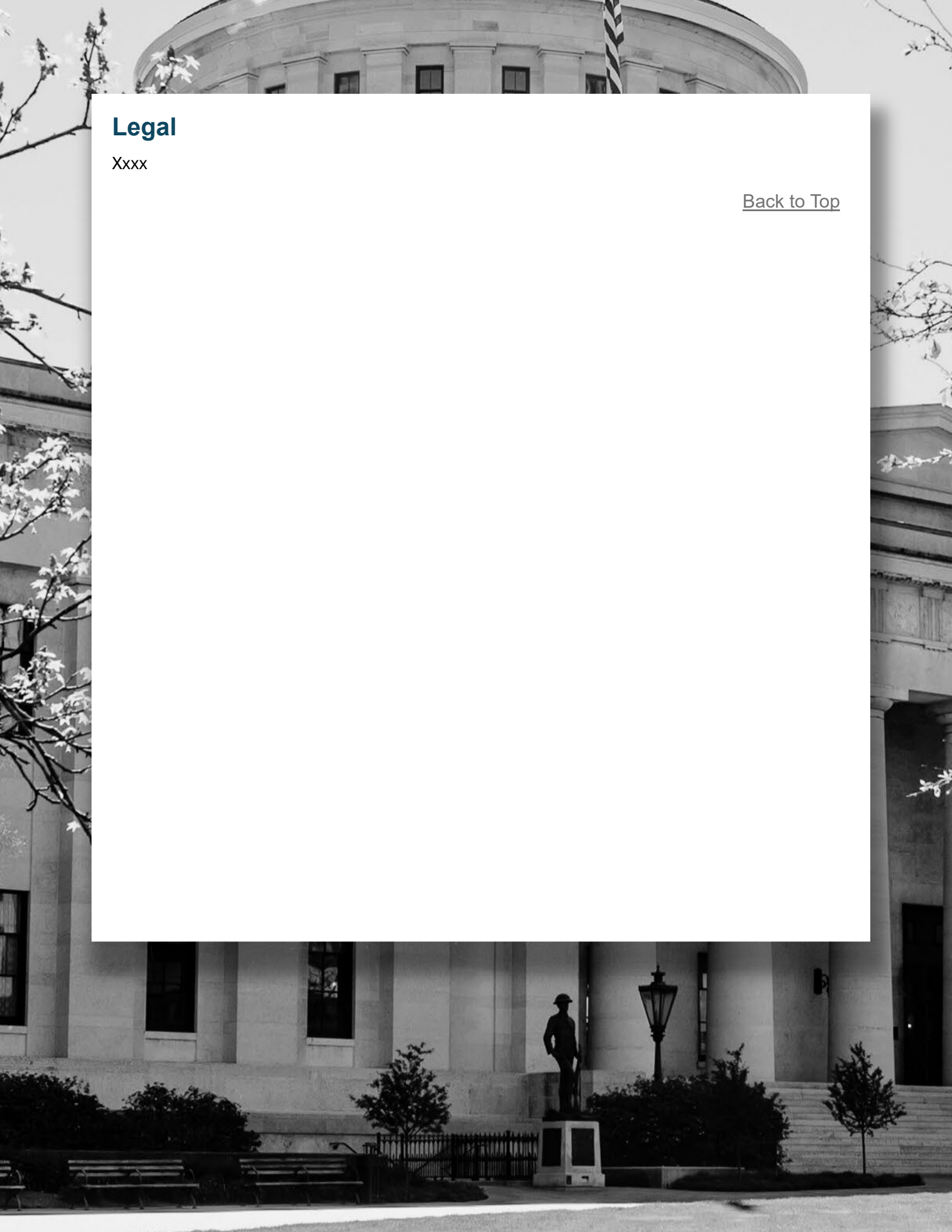
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Legal

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Open Government Unit

Public Records Requests

The Open Government Unit (OGU) of the Ohio Auditor of State's office manages all public records requests (PRRs). Each request is documented, and a PRR Log is maintained so that Special Counsel can advise appropriate AOS internals of voluminous, media, sister public office, or high-priority requests, and otherwise track the current volume and status of requests, including those involving the Special Investigations Unit (SIU).

Internal communications are sent from the requester's individual email, while all external responses come from OGU@OhioAuditor.gov.

PRRs can be received via mail, phone, email, or the AOS website, or forwarded from other departments. OGU enters each request into the PRR Log, creates a dedicated folder on the S:\Compliance\OGU\PRR drive organized by year and month, and establishes subfolders for internal communications, original records, review, responsive, non-responsive, redacted, withheld, and sent records. Emails and documents are chronologically numbered and saved in the appropriate folder.

Requests are initially reviewed to clarify ambiguous or overly broad inquiries, with guidance provided to requesters on record organization, if needed. Attorneys then direct requests to relevant departments for records compilation. Once returned, attorneys review, redact, or withhold records as permitted by law, and citing the statutory authority.

Once records are finalized, responsive documents are sent to the requester, and records are archived appropriately. Media requests follow a similar process with coordination through Public Affairs. Requests involving the SIU follow additional protocols for review, redaction, and approval. If clarification is requested but not provided, OGU closes the PRR after two weeks.

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A black and white photograph of the Ohio Statehouse. The top portion shows the dome and a section of the portico with columns. The bottom portion shows a full view of the portico with several tall columns. In the foreground, there is a statue of a man on a pedestal, a street lamp, and some landscaping. The text of the page is overlaid on a white rectangular area in the upper left.

Operations

Leases and Office Space

Each biennium, in coordination with the Department of Administrative Services (DAS), the Auditor of State's Office (AOS) negotiates lease and Memorandum of Understanding (MOU) agreements for office space. AOS currently leases space at 11 locations, including its Columbus headquarters and regional offices in Albany, Allen County, Cambridge, Blue Ash, Ironton, Jackson, Dayton, Youngstown, Cleveland, and Toledo. Two additional regional offices operate under MOUs: Chillicothe (Ohio University) and North Canton (Kent State). In fiscal year 2025, lease payments totaled \$841,990.27.

Graphics and Records

This area oversees printing services and records retention. Staff produce reports, business cards, brochures, and training materials, and coordinate with DAS and the Ohio History Connection on records-retention schedules. Audit records are scanned or stored, then destroyed per schedule with AOS Legal approval.

Mailroom, Fleet, and Property Management

The Mailroom handles deliveries, supplies, records pickups, moves, and recycling. Operations manages a six-vehicle fleet, with three cars available for general staff use. Property Management oversees office upkeep, renovations, and emergency preparedness.

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Regional Liaisons

The Regional Liaison team consists of seven members strategically positioned throughout Ohio, with each liaison assigned to a designated region. These regions typically cover nine to 15 counties, depending on population size and number of clients. The team is led by the Liaison Director, who also serves as one of the regional liaisons and reports directly to the Director of External Affairs. In addition to the regional representatives, the team includes two specialized statewide liaisons—one focused on law enforcement and the other on higher education.

Point of Contact

Each regional liaison serves as the primary point of contact for their assigned area, cultivating relationships with local governments, elected officials, and community organizations. To support these efforts, liaisons maintain an up-to-date database of government and civic leaders. They also collaborate regularly with local audit staff by attending audit meetings and fostering open lines of communication to ensure coordination and ongoing support.

Event Coordination

The liaison team works closely with personnel in Financial Audit, Ohio Performance Team, and Local Government Services, assisting both internal teams and external clients. When the Auditor of State visits a region, liaisons coordinate with Columbus-based staff to plan and facilitate meetings or events, including preparing travel itineraries and event briefings for the Auditor.

Regional Awards

Additionally, liaisons frequently represent the Auditor's Office at public events, presenting audit awards, proclamations, and commendations as formal recognition of achievement or service.

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