

Special Investigations Unit (SIU)

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

SIU holds statutory authority to conduct investigations and special audits of state and local governments, school districts, and other recipients of public funds. Cases usually begin with complaints of fraud or noncompliance, first reviewed by SIU and presented to the Special Audit Task Force (SATF).

Following review, cases may open as preliminary audits and investigations and, if credible evidence of criminal conduct emerges, proceed as Special Audit types SA1, SA2, or SA3. Complaints lacking indicators of criminal conduct, or under another agency's jurisdiction, are referred accordingly. Once assigned, cases are jointly managed by a forensic auditor and fraud investigator. This team approach merges financial analysis with investigative tools, such as interviews and subpoenaed records, for a comprehensive review.

Preliminary Audit and Investigation serves as the initial stage of a special audit to determine whether a criminal case or other action may be required by SIU. SATF designates this step upon receipt of a potentially credible allegation of fraud, theft, or misuse of funds. The designation is temporary. The team develops a plan to verify the complaint efficiently and within the 80-hour allocation — ensuring proper referral, elevation, or closure, with emphasis on early determination of a potential criminal case.

Special Audit 3 is initiated when an external third party, typically law enforcement, requests audit and investigative assistance with a complaint of fraud, theft, or misappropriation of funds.

Special Audit 2 is initiated when allegations of fraud, theft, or misappropriation are deemed credible and require investigative and forensic audit procedures to support potential prosecution. SA2s are stand-alone engagements that generally involve smaller fraud, a single scheme, or reduced complexity, and result in a streamlined special audit report.

Special Audit 1 is initiated when allegations of fraud, theft, or misappropriation are deemed credible and require investigative and forensic audit procedures to support potential prosecution. SA1s are stand-alone engagements that involve larger fraud, multiple schemes, or significant complexity, and culminate in a comprehensive fraud examination report.

Forensic auditors conduct special audits assessing whether public funds were misused, applying testing procedures to quantify losses. Fraud investigators pursue evidence not typically uncovered during audits, such as personal financial records, and possess expertise in interviewing and evidence collection. SIU attorneys — with trial experience in prosecuting financial crimes — support each case through legal analysis and may serve as Special Prosecutors when appropriate.

This collaborative model ensures SIU delivers thorough, prosecution-ready case files. Prosecutors may either pursue charges directly or request SIU attorneys to litigate the case in court.

Beyond investigations, SIU participates in state and federal task forces and provides statewide training on fraud detection and prevention. Each year, SIU receives hundreds of complaints and leads or supports dozens of investigations, many resulting in criminal convictions and findings for recovery.