

OHIO AUDITOR OF STATE
KEITH FABER

TOLEDO

CLEVELAND

AKRON

COLUMBUS

DAYTON

CINCINNATI

2022

ANNUAL REPORT

Efficient

•

Effective

•

Transparent



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Photos by Rob Abel/AOS

Mission

As Ohio's chief compliance officer, the Auditor of State makes Ohio government more efficient, effective, and transparent by placing checks and balances on state and local governments for taxpayers.

Letter from the Auditor



At the Auditor of State's Office, we work hard every day with our local and state partners to ensure our tax dollars are being used legally and Ohioans have confidence in their public officials. In the previous fiscal year, our Audit team released 3,863 reports, including 3,547 financial audits that identified more than \$143 million in findings for recovery from misspent funds. In addition, our Special Investigations Unit secured 18 convictions against public officials who chose to lie, steal, or cheat with Ohio tax dollars; issued 33 findings for recovery; and helped secure more than \$8.1 million in findings for recovery. The Performance team examined how Ohio's unemployment system handled the influx of claims that accompanied the pandemic and developed solutions to help the system better serve those in need. Finally, my staff worked tirelessly throughout the year to help communities track federal dollars that poured into the state, providing assistance

and guidance to local officials so these funds were spent as intended.

This report summarizes some of my team's accomplishments and projects over the last year..

Unemployment system and the failures

We conducted two audits of Ohio's unemployment system. The first was to help those struggling to navigate the bureaucracy that accompanied trying to file their claim. The second identified more than \$3.8 billion in fraud and overpayments in the system. In both instances, our work likely saved taxpayers millions – if not billions – of dollars, as we encouraged better processes for assisting claimants and pinpointed deficiencies that, once addressed, helped to cut off criminals before they received illegal unemployment payments

Improper Medicaid payments

Our auditors found more than \$118 million in improper capitation payments for ineligible recipients. This figure, while small in comparison with the Department of Medicaid's overall budget, represents a lot of real money and lost services for countless Ohioans. It's enough money to cover 1.8 million doctor's office visits, 2.4 million prenatal appointments for expecting moms, 1.6 million mammograms, 1.3 million pairs of prescription glasses, 148,000 sets of dentures, 1.3 million drug addiction counseling sessions, or 1.3 million hours of in-home nursing care – the kinds of services eligible residents need and Medicaid provides.

Cost Saving Higher Education Facilities Study

Our Ohio Performance Team recommended that the Ohio Department of Higher Education work more closely with Ohio's colleges and universities to gain a better understanding of the demand for and use of on-site campus facilities. Declining enrollment at most institutions, along with a steadily increasing online student population, must be considered in future facilities plans to help ensure that capital dollars allocated to our institutions of higher-learning are being effectively and appropriately spent. This examination revealed that difficult decisions will need to be made regarding improvements, maintenance, and construction of new facilities, but Ohioans should not be forced to pay for facilities that may simply no longer be needed.

Efficient. Effective. Transparent.

Now more than ever, Ohio's governments need efficient, effective, and transparent government. We strive to ensure that standard is met in governments across the state, including in our own office. It is an honor to serve Ohio as the Auditor of State, and I am proud of what we have accomplished as a watchdog for taxpayers.

Sincerely,

Ohio Auditor of State

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Ohio Auditor of State



Above & right:
Auditor Faber at the
21st Annual Fraud
Conference



AOS INITIATIVES

Excellence in Financial Reporting

Columbus – Auditor of State Keith Faber’s office received top honors for its Annual Comprehensive Financial Report from the Government Finance Officers Association of the United States and Canada (GFOA).

It’s the 25th consecutive year the Auditor’s Office has earned the Certificate of Achievement for Excellence in Financial Reporting, the GFOA’s highest form of recognition for government accounting and financial reporting.

“The professionals in this office are working hard every day to make sure public funds and resources are used efficiently, effectively, and with full transparency to taxpayers,” Auditor Faber said. “I’m proud of the work they’re doing and the accolades they’ve received.”

The GFOA is a nonprofit professional organization with more than 21,000 members that works to promote best practices among financial professionals throughout the United States and Canada.

The association launched its Certificate of Achievement for Excellence in Financial Reporting Program in 1945 “to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure....”

A copy of the Auditor of State’s Annual Comprehensive Financial Report for the fiscal year that ended June 30, 2021, is [available online](#).



Chief Deputy Auditor Bob Hinkle and Auditor Faber meet in the Montgomery Conference Room at the Auditor of State’s Office in Downtown Columbus.

Initiatives & Accomplishments

\$3.8 billion in unemployment compensation fraud identified, recommendations for improvements in separate audits of ODJFS

Audits of the Ohio Department of Job and Family Services (ODJFS) determined \$3.8 billion in fraudulent unemployment compensation payments were made, due to changes in federal requirements, antiquated systems and other vulnerabilities, exacerbated by the unprecedented demands from the coronavirus pandemic. ODJFS initially failed to disclose the risk and magnitude of ongoing fraud within the unemployment system. As part of separate public interest and performance audits, the Auditor's Office provided a series of recommendations for improvements, and ODJFS has worked to make other changes, to ensure unemployment compensation payments end up Ohioans' accounts and not crooks' pockets.

Auditor calls for updated strategic plan for Ohio's higher education campuses, aligning facilities with changing practices and needs

A new Higher Education Facilities Performance Audit of Ohio's 14 public universities, 24 regional campuses, and 23 community or technical colleges recommended the Ohio Department of Higher Education (ODHE) undertake an updated strategic plan of college and university facilities, with enrollment trending away from traditional on-campus classrooms to virtual-learning environments. The performance audit urged ODHE to ensure the state's public colleges and universities are submitting up-to-date information annually about their facilities – data that are needed in determining future capital investments for maintaining aging buildings, constructing new ones, or shifting resources to accommodate increasingly online learning.

Medicaid payments to prisoners and dead residents topped \$118M; Auditor urges better methods for recouping improper payouts

A formal review of spending determined the Ohio Department of Medicaid (ODM) failed to recoup more than \$118.5 million in erroneous capitation payments or improperly paid for the managed care of prison inmates and deceased residents over a three-year period. The state review was launched following 2019 reports by the U.S. Department of Health and Human Services' Office of the Inspector General that Ohio's Medicaid program had made tens of millions of dollars in improper duplicate payments or disbursements for residents who had died. In its response to the Auditor of State's report, ODM acknowledged "serious defects" with Ohio Benefits, the eligibility system it inherited from the previous administration. The agency said it has worked since January 2019 to make needed improvements and address many of the issues state auditors raised.

Coronavirus Relief Prompts Updated Guidance to Local Governments on Accounting and Reporting of Federal Funding

Federal Coronavirus Relief legislation (the 2021 American Rescue Plan Act and the 2020 Coronavirus Aid, Relief, and Economic Security Act) provide federal funding for Ohio and its local government offices. With those allocations came increased reporting and accounting requirements to ensure the funds are being used for their intended purpose. The Auditor of State's Office has provided ongoing and updated guidance on how federal coronavirus relief funds should be handled.

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OFFICE DIVISIONS

What does the Financial Audit section do?

- Conducts audits of all public entities as required by Ohio law.
- Performs financial and compliance audits of each public entity at least once every two fiscal years.
- Reviews the methods, accuracy, and legality of the accounts, financial reports, records, and files of all public entities, and, where applicable, expresses an opinion on whether a public entity's financial statements are fairly presented.
- Determines whether an entity has complied with the laws, rules, ordinances, and orders pertaining to the office.

Audit Division

The Auditor of State is the constitutional officer responsible for auditing all public offices in Ohio, which encompass more than 5,900 local governments, agencies, and organizations.

The Audit Division is managed from the main office in Columbus and consists of seven regional offices: the Central, East, Northeast, Northwest, Southeast, Southwest, and West areas of Ohio. In addition to the seven regions, the State Region (also located in Columbus) audits state offices, boards, commissions, and agencies.

The Division, which encompasses a staff of more than 600 auditors, releases approximately 4,000 financial audits each fiscal year. The division is made up of several smaller sections, including the Financial Audit Group, the Center for Audit Excellence, and the Medicaid/Contract Audit Section.

Center for Audit Excellence

The Center for Audit Excellence (CFAE) is composed primarily of experienced AOS auditors and managers who have extensive expertise in auditing standards, accounting principles, and a variety of other specialties. CFAE works with Independent Public Accountants (IPAs) in Ohio to promote, enable, and continuously enhance the quality and consistency of IPA audits performed on behalf of the AOS.

CFAE is responsible for ensuring that the AOS is complying with audit and accounting standards promulgated by the American Institute of Certified Public Accountants, U.S. Government Accountability Office (GAO), Governmental Accounting Standards Board (GASB) and the Federal government. CFAE is responsible for the development of auditing standards of practice and quality assurance based on national standards and Ohio law. Through regular training, CFAE ensures that all employees working for the Auditor of State are up-to-date on these standards.

The CFAE offers:

- High-quality services to auditors and clients
- Independence from state and local government financial auditors and other AOS divisions
- Training, both internally to auditors and externally to clients and IPAs
- Technical assistance to auditors and clients

- Preparation and maintenance of financial statement audit; attestation engagement; and Single Audit testing audit programs, practice aids, and reporting examples for auditors and IPAs
- Manuals and handbooks for auditors and clients
- Daily consultation services for auditors
- Independent Public Accountant (IPA) report and working-paper reviews
- Collaboration with Local Government Associations and State and Federal Agencies
- TeamMate maintenance, including maintenance of the AOS TeamMate + Executive Summary Portal
- Maintenance and updating of AOS' Audit Employees Intranet
- One-on-one assistance with auditors working through complex audit issues
- Participation in several national organizations, committees, and working groups
- Participation in AOS Change Committee to aid in ongoing enhancements and improvements with AOS' practice

Internal regional peer reviews

During state fiscal year 2022, CFAE completed internal regional peer reviews for the seven local regions.

Accomplishments and Efforts

Compliance standards

In response to the spring 2021 National Peer Review, CFAE has updated policies and procedures for Confirmation of Independence, among other programs, to more clearly document our compliance with auditing standards.

COVID-19 response

CFAE continued to be an integral part of AOS' COVID-19 federal funding response team. AOS strives to work with local governments as Ohio and the nation continue to respond to the pandemic crisis. During FY 2022, in addition to the numerous direct communications with local governments, CFAE provided 28 COVID-19 related trainings to local governments to aid in their understanding of the accounting and federal requirements of the numerous funding streams and ever-changing guidance.

By the numbers

July 2021 through
June 2022

3,863

Total reports
released

3,547

Financial audits
released

**\$143.6
million**

Findings for
Recovery issued
from 103 reports

Audits performed by both AOS and independent public accounting firms included:

Financial and
compliance
audits

Agreed-upon
procedure (AUP)
engagements

Basic audits

CFAE, along with other AOS divisions, has also contributed to the development and maintenance of the AOS' COVID-19 resources on its external webpage. The complexity of the federal pandemic funding requirements is unprecedented. For this reason, the CFAE created several resources, such as fiscal tracking to help local governments identify federal funding from the American Rescue Plan, Consolidated Appropriations Act, CARES Act, and other significant congressional legislation.

AOS has also created federal COVID-19 frequently asked questions, infographics, and Uniform Guidance Federal Procurement training and graphics to summarize this information in a more digestible format. This guidance includes general accounting and Single Audit guidance, which is particularly relevant to first-time Single Audit clients.

Keeping current with changes to standards and requirements

CFAE works with federal and state agencies to learn about federal program requirements so it can better help governments manage these programs and develop testing procedures for auditors. CFAE also actively participates in the AICPA's Government Audit Quality Center (GAC) staff and Executive Committee members' biannual Single Audit Roundtable (SART) meeting held with key single-audit stakeholders (both federal and state) to discuss matters of mutual interest.

As noted earlier, CFAE must keep current with changes to audit and accounting standards from the American Institute of Certified Public Accountants, U.S. Government Accountability Office (GAO), Governmental Accounting Standards Board (GASB) and the federal government. CFAE represents the office on several NSAA, GAQC, GFOA, and AGA committees, as well as various Single Audit, COVID-19, and GASB Working Groups. This gives our office a voice in drafting and implementing new accounting pronouncements and federal requirements and implementing changes to the National Peer Review requirements and process.

CFAE has a rigid, continuous updating process for preparation and maintenance of the AOS Audit Manual and a significant number of high-quality financial statement audit; attestation engagement; and single audit testing audit programs, tools, practice aids, and reporting examples for auditors and IPAs. These updates are necessary to ensure AOS is in compliance with evolving auditing, accounting, and federal standards. Currently, in TeamMate there are 33 Audit Program Groupings, including 689 audit procedures. We maintain a total of 570 practice aids either on our internet, intranet, or in TeamMate, with an additional 328 files linked within various practice aids. CFAE also assisted in drafting five bulletins during the fiscal year.

AICPA's Reporting Suite standards

In FY 2022, CFAE implemented the AICPA's Reporting Suite standards. This group of standards (SAS 134-140) revised or superseded at least 36 of the AICPA AU-C auditing standards sections and affected almost all of the Audit Manual, auditing tools, programs, and practice aids.

Working with DITA

As a result of the consulting engagement in FY 2021 to evaluate AOS' assessment of technology in the financial audit, CFAE continues to work with DITA to identify opportunities where AOS can use electronic tools and capabilities, including audit data analytics and computer-assisted techniques to perform risk-assessment procedures, tests of internal controls, substantive

analytical procedures, tests of details, and procedures to help AOS optimize its use of available technologies and leading practices.

Change Committee

CFAE moderates the Change Committee developed as a result of the FY 2021 AOS consulting engagement to gather, communicate, track, implement, and disseminate suggestions for change elevated from AOS staff to senior leadership for approval. The Change Committee is composed of members of the CFAE, Financial Audit regions, Local Government Services division, Information Technology division, Human Resources, and Deputy Audit division. Together, the members of the Change Committee evaluate change suggestions for feasibility and vote whether to approve them.

TeamMate and TeamMate+

CFAE also maintains TeamMate, the AOS' standard for documenting our projects. It provides a common platform for documenting, reviewing, and sharing work during and after a project. CFAE is responsible for maintaining the audit programs and procedures for audit staff to use within their engagements. This includes making sure the latest government and audit standards are incorporated. The maintenance of TeamMate documentation and training materials as well as upgrade testing and user support is also the responsibility of CFAE TeamMate Champions.

During FY 2022, AOS piloted TeamMate+. The CFAE TeamMate Champions are responsible for coordinating the testing of TeamMate+ among all AOS divisions who use TeamMate and TeamMate project management staff to determine whether it will meet the needs of our staff.

Ohio Compliance Supplement

CFAE published its annual update to the Ohio Compliance Supplement (OCS), in collaboration with the Legal Division and AOS administration. The OCS provides staff and IPA auditors with a summary of Ohio laws and regulations, as well as suggested audit procedures the AOS believes should be tested in local government audits pursuant to its public stewardship mandate and requirements in the auditing standards. As part of this extensive update process, CFAE evaluated 49 legislative bills passed to determine whether the requirements should be incorporated into the OCS.

GASBE census data

CFAE assisted in 228 GASB 68 census data examinations.

Auditor Resources intranet pages

CFAE also worked with IT in developing the AOS' Auditor Resources intranet pages, which included the integration of the prior auditor and all employee briefcases, as well as the prior intranet pages into one site for all AOS audit resources. CFAE continues to solely maintain and update the Auditor Resource intranet page.

Consultations, reviews, contracts, & trainings

We completed more than 1,400 audit consultations and report reviews. In addition, CFAE provided numerous trainings throughout the year to AOS auditors as well as contracted IPAs, local governments, and other state agencies.

Customer service improvement

CFAE spearheaded a customer service improvement effort to enhance our customer service experience for all our internal and external customers. A process is underway to acquire customer feedback, evaluate and modify current methods of addressing those responses, and develop innovative solutions to meet or exceed customer expectations. We believe this long-term process will improve our effectiveness and efficiency by allowing us to identify where we can improve our process; practice aids and tools; assistance provided; and timing of our updates to meet the needs of all customers. We are also working with our staff to identify key areas that we can modify or enhance to make their work more efficient.

Financial reporting model

GASB continues to work on their long-term project to reexamine the blueprint of state and local government financial reporting. The project is meant to improve the current financial reporting model. CFAE, in conjunction with the AOS Local Government Services Division (LGS), is part of a national pilot project team to provide input for the response to GASB's Preliminary Views.

Data & Information Technology Audit (DITA)

The Data and Information Technology Audits (DITA — formerly the Information Systems Audit section of the State region Financial Audit division) is a new department consisting of 35 Information Technology (IT) auditors and managers. These auditors test IT general and application controls for various local entities as well as state agency clients. They also prepare Service Organization Control (SOC) reports of school Information Technology Centers (ITCs); the State of Ohio Computer Center (SOCC); and the Ohio Administrative Knowledge System (OAKS), the State's financial reporting and payroll application.

DITA auditors also use advanced data acquisition, Computer Assisted Auditing Techniques (CAATs), automation, and analysis to interpret large amounts of data on a centralized basis, supporting auditors across various AOS divisions.

IT Control Testing

During fiscal year 2022, DITA:

- Tested IT controls at 71 cities and counties and, where applicable, recommended best IT practices to help ensure IT controls were meeting the overall objective of the entity and to help keep financial data secure.
- Tested IT controls at two regional transit authorities: Central Ohio Transit Authority (COTA) and the Greater Cleveland Regional Transit Authority (RTA).
- Tested IT controls at 12 state agencies and, where applicable, recommended best IT practices to help ensure IT controls were meeting the overall objective of the agencies and to help keep financial data secure.
- Completed 21 Service Organization Control 1 Type 2 (SOC 1 Type 2) reports including 19 ITCs, the SOCC, and OAKS.

Unemployment Audit

As part of the October 2021 Auditor's Report on Unemployment Insurance Fraud, DITA performed 12 data queries using Ohio Job Insurance (OJI) and the Unemployment Framework for Automated Claim & Tax Services (uFACTS) benefit claims paid data. The results of the analyses identified numerous potential fraud risks, including payments made to deceased and incarcerated individuals, Social Security Numbers (SSNs) associated with four or more bank accounts, unique bank account and routing number combinations associated with multiple individuals, and addresses associated with five or more individuals. DITA auditors also documented and evaluated control processes enacted by the Ohio Department of Job and Family Services (ODJFS) to mitigate fraud risk associated with the Unemployment Insurance program and, where applicable, made recommendations to strengthen controls and procedures to combat fraud.

School Data Initiative

An increased focus on data analysis led to the following AOS school data process improvements during the fiscal year:

- Increased automation
 - DITA automated the processing of school data files, resulting in processing one school at a time to hundreds of schools at one time.
 - Output was streamlined.
 - School data normalization and output was optimized to be more consistent and usable for financial auditors.

This led to the following successes:

- With increased automation and programming, data analyses were completed for 700+ schools (an increase from 178 in the prior year).
- Nearly 50 percent decrease in data analysis preparation and delivery time, resulting in financial auditors having school data reports available for testing sooner in the audit process.
- 95 percent of financial auditors indicated they were satisfied with the value of the data work provided to them for their school audits

Continual Improvement in Data Acquisition, Processing, and Analysis

Based on feedback from the 2022 survey of financial auditors, DITA identified the following goals for continual improvement in fiscal year 2023 data acquisition, processing, and analysis procedures:

- Identified additional useful data elements for future school data analysis.
- Developed several automated testing work papers for schools based on school data and available third-party data.
- Evaluated advanced data analysis tools to help improve the speed and efficiency of statewide data analysis in the future.
- Identified data elements for cities and counties and increased vendor communication for improved data acquisition for audits of cities and counties in the future.

- Some of these vendors have started active development to support streamlined data transmission of standardized data elements, which is expected to provide the ability for “school style” efficiency gains for 400+ city and county clients as soon as fiscal year 2023.
- Established user accounts with and started some viability testing over Innovate Ohio Platform (IOP), including exploration/identification of available tools and datasets.

Data Collaboration Projects

During fiscal year 2022, DITA worked with various other divisions of the AOS to provide services:

- With assistance from the Special Investigative Unit (SIU), DITA developed a public facing [Map of Convictions](#), an interactive graphic with every conviction in Ohio since Auditor Faber took office in January 2019.
- Provided data analyses assisting our Local Government Services group on a complex reconciliation project.
- Attended Six Sigma training with our Ohio Performance Team to help identify further potential process improvements across the office.

Independent Public Accountants (IPAs)

The AOS relies on the assistance of, and contracts with, IPAs to perform statutorily required audits of each public office. From July 1, 2021, through June 30, 2022, the AOS released approximately 1,569 financial audit reports performed by IPAs, including 1,275 traditional financial audits and 294 Agreed-Upon Procedures engagements.

During fiscal year 2022, the CFAE performed 51 working-paper reviews of IPA firms.

IPA firms interested in bidding on financial audits must register at the online IPA portal and be approved by the Auditor of State’s office. There are 60 active IPA firms registered with the office. The IPA portal allows the firms to:

- Express interest in audit contracts.
- View bid requests.
- Update firm information.
- View their scores and report status.
- View client details and Hinkle System filings.
- Process client invoices.
- Process client contract modifications.

Hinkle System Annual Financial Data Reporting System

The [Hinkle System](#) is an online app that allows financial statements and debt and demographic data to be uploaded to the AOS.

- During fiscal year 2022, financial statements from 5,450 entities were filed through the Hinkle System — about 96.5 percent of the entities required to file reports during the year.
- The data and the unaudited financial statement documents filed via the Hinkle System are posted on the AOS website, increasing public access and transparency.

- The Hinkle System is used to compile the Financial Health Indicators for counties and cities.

Medicaid Contract Audit Section (MCA)

MCA is a standalone department under the Audit Division. It employs 18 professionals who combat fraud, waste, and abuse; identify improper Medicaid payments; and improve the integrity and cost-effectiveness of the Medicaid program.

MCA works with the Ohio Department of Medicaid to perform compliance examinations of Medicaid providers and data-mining activities that identify risk areas for fraud, waste, and abuse.

During FY 2022, MCA made nine referrals to the Ohio Attorney General's Medicaid Fraud Control Unit, which is responsible for the investigation and prosecution of fraud in the Medicaid program. Eight of the nine referrals were opened for investigation. One prior referral resulted in a felony conviction during FY 2022 and an order for restitution of over \$29,000.

During FY 2022, MCA joined the Healthcare Fraud Prevention Partnership (HFPP), a voluntary public-private partnership that helps detect and prevent health care fraud through sharing of data and information. MCA has already used the data to open five Medicaid provider compliance examinations.

MCA also participates in interagency Medicaid integrity groups and is a member of the National Health Care Anti-Fraud Association.

Under two interagency agreements with the Ohio Department of Medicaid, MCA performs agreed-upon procedures on the cost reports of intermediate-care facilities for individuals with intellectual disabilities, including developmental centers operated by the Ohio Department of Developmental Disabilities and PASSPORT administrative agencies. MCA also tests incentive payments given to health care providers for implementing electronic health records in the Medicaid Promoting Interoperability Program.

Under an interagency agreement with the Ohio Department of Developmental Disabilities, MCA performs agreed-upon procedures on the cost reports of select county boards of developmental disabilities and their associated councils of governments.

During fiscal year 2022, MCA released the following reports:

- One public interest audit of the Medicaid capitation payment

Medicaid by the numbers

219

Number of
reports produced
by MCA

\$794,000

Medicaid
payments

\$29,000

Costs incorrectly
charged to
Medicaid

made from July 1, 2017, through June 30, 2020, which identified \$101 million in Medicaid payments to people incarcerated in Ohio correctional facilities and not eligible for managed care services; nearly \$3.4 million in payments to Ohioans who had died; and an estimated \$14.5 million in duplicate payments for residents with multiple identification numbers in the Medicaid system. Auditors also identified about \$84 million in other potentially erroneous capitation payments that required additional confirmation.

- 44 compliance examinations identifying over \$2 million in improper Medicaid payments.
- 15 agreed-upon procedures (AUP) reports on an intermediate-care facility identifying more than \$18,000 in findings and more than \$24,000 in unsupported or non-federal reimbursable costs.
- One AUP report on the state operated developmental centers identifying over \$32,000 in findings and over \$1.1 million in unsupported or non-federal reimbursable costs.
- FourPASSPORT administrative agency AUP reports identifying \$6,000 in non-federal reimbursable costs.
- 61 AUP reports identifying compliance with the requirements for the use of electronic health records.
- 13 AUP reports on county boards of developmental disability and 8 associated council of governments identifying over \$2,300 in findings and over \$185,000 in non-federal reimbursable costs.

In June 2022, MCA initiated a public interest audit of the Ohio Department of Medicaid focused on Ohio's participation in the Public Assistance Reporting Information System (PARIS), which provides interstate matches to help states identify individuals or families who may be receiving benefits in public assistance programs from more than one state simultaneously. MCA expects the results of this audit to be released by the end of the calendar year.

Special Investigations Unit

The Special Investigations Unit (SIU) serves as a link between the Auditor of State's Office and the law enforcement community. The unit consists of 10 investigators, 13 forensic auditors, three attorneys, and others, all of whom combine investigative, forensic auditing, and legal specialties into a cohesive team. SIU has collaborated with federal, state, and local law enforcement agencies in cases across Ohio.

In FY 2022, SIU received 762 tips regarding suspected fraud and non-compliance with laws in governmental agencies throughout Ohio. These tips came from many sources, including public employees and concerned citizens. Most were received via email (303) and our website (172).

The SIU has helped secure 18 convictions related to 16 state and local governments this year. These convictions encompassed 25 charges, including 10 theft-in-office convictions and restitution totaling \$194,867.40. SIU also has issued 33 findings for recovery as a civil remedy to help 20 state and local governments recover public dollars totaling \$8,146,138.

At any given time, SIU has about 105 active special audits and investigations. Here are two of the cases completed by SIU in FY 2022:

Martins Ferry City School District (Belmont County)

SIU received information from the Martins Ferry City School District's superintendent and treasurer involving District Middle School Principal Michael Delatore and his brother-in-law Robert Kimble. The District was concerned that Delatore and Kimble had engaged in a scheme to fraudulently obtain charitable donations for the District.

SIU's investigation and special audit confirmed between November 18, 2013, and January 30, 2018, Michael Delatore wrote \$13,300 in checks to his brother-in-law, which Mr. Kimble then donated to the District. Mr. Kimble reported his donation to his employer, FM Global, for his employer's foundation to provide a double-match donation to the District, totaling \$26,600. Mr. Kimble told his employer the donations to the District were from his own resources.

While investigating the donation scheme, SIU identified 17 checks totaling \$12,225 issued by former District Superintendent Dirk Fitch to himself between March 24, 2014, and December 1, 2015, from a District account to which he had sole access. Sufficient documentation supporting these payments was not maintained, and SIU could not determine what items were purchased and whether the items were for District purposes.

Result:

Mr. Kimble pleaded guilty through a Bill of Information to one count of grand theft, a fourth-degree felony, and was sentenced to two years of community control. He made restitution of \$26,600 to his employer for the double-match donations. Mr. Delatore pleaded guilty through a Bill of Information to one count of theft in office, a fifth-degree felony. He was sentenced to one year of community control and ordered to pay audit costs of \$1,558.

In the second case, Mr. Fitch pleaded guilty through a Bill of Information to one count of complicity to grand theft, a fourth-degree felony, and was sentenced to one year of community control. A finding for recovery was issued to Mr. Fitch for the \$12,225 in unsupported payments.

City of Nelsonville (Athens County)

The Athens County prosecutor requested the assistance of SIU to audit and investigate allegations the former Deputy Auditor, Stephanie Wilson, engaged in a false-employee payroll theft scheme; overpaid herself for undocumented vacation, overtime, and additional salary to which she was not entitled; and may have misappropriated cash payments made to the City for residents' income taxes.

The special audit covered January 1, 2012, through February 5, 2020. The special audit and investigation identified misappropriated public funds totaling \$336,325. Due to lack of segregation of duties within the City's payroll and income tax function, Ms. Wilson was able to perpetrate two ghost-employee schemes, fraudulently inflate her own compensation, and create fraudulent income tax refunds.

Further issues were identified with undeposited and unaccounted-for income tax receipts, as well as substantial penalties and interest related to payroll withholdings. The special audit and investigation also identified recommendations to management related to maintaining supporting documentation; avoiding conflict of interest; segregating duties; complying with union agreements; and strengthening internal controls over payroll, income tax, and non-payroll.

Result:

Stephanie Wilson was indicted by the Athens County grand jury on three felony counts — tampering with records, forgery, and telecommunications fraud. A superseding indictment was filed to add a count of theft in office. She entered a plea of guilty to one count each of tampering with records (fourth-degree felony), forgery (fourth-degree felony), telecommunications fraud (third-degree felony), and theft in office (third-degree felony). Ms. Wilson was sentenced to 59 months in prison and ordered to pay restitution of \$241,839.31, including the special audit costs, as well as a fine of \$20,000.

While the court proceedings for the above charges were on-going, additional charges were identified by SIU and recommended to be brought against Ms. Wilson. She was again indicted by the Athens County grand jury on one count of engaging in a pattern of corrupt activity (second-degree felony) and one count of theft in office (third-degree felony). She entered a plea of guilty to both counts and was sentenced to 4 years in prison, which will run concurrently with the 59 months she is already serving. Ms. Wilson also was ordered to pay additional restitution of \$49,956.95.

SIU by the numbers

FY 2022:

762

Tips submitted
regarding
suspected fraud

105

Average number
of open cases
in our Special
Investigations Unit

18

Convictions in
FY 2022

(866) FraudOH

The number to
call to report
suspected fraud in
government.

Did you know?

SIU collaborates
with federal, state,
and local law
enforcement.

Training

Accounting and Auditing (A&A) training

All Auditor of State audit staff are required to complete 80 hours of Continuing Professional Education (CPE) every two years.

- The fall training consisted of 1½ days of live virtual training. Additionally, a library of on-demand webinars was available for staff to view. This provided auditors with 11.9 hours of mandatory CPE credit, with an additional 7.1 hours of optional available CPE credit. Audit managers received a total of 15.4 hours of mandatory CPE credit.
- The spring training session, provided as a release of on-demand webinars, provided auditors with 14.2 hours of CPE credit, with an expected 2 additional CPE hours by the end of the fiscal year.
- The office continued to send notice of live virtual training opportunities that provide several additional CPE hours throughout the year.
- Training for all staff, as well as additional training for audit employees, will be offered in the fall.

The Fiscal Integrity Act (FIA) Online Self-Reporting Portal

The portal tracks continuing education credit hours for more than 2,200 registered fiscal officers. It offers more than 250 training courses, and officers receive an electronic certificate of completion for filing and auditing purposes once training is completed.

Fire District Fiscal Officer Training

The Auditor of State's office provided live virtual inaugural Fire District Fiscal Officer Training. The free training was available to Fire District and Joint Fire District Officials including fiscal officers, treasurers, administrators, fire chiefs, and others. The agenda included Cash Basis Forecasting, Common Audit Comments, Fire Grants, and more. The training brought in over 60 attendees and provided a total of 8 CPE hours.

Annual Community School Training Conference

The Auditor of State's Office and the Ohio Department of Education provided live virtual training for community school educators, administrators, and sponsors. More than 160 people attended the training, which provided several updates, including school funding, the Ohio Compliance supplement, and Single Audit requirements. Attendees received 6.6 CPE hours.

Combined IPA Conference

The office sent a survey to the IPA community to gauge their interest in participating in the Combined IPA Conference. Feedback suggested the majority of the audience preferred an on-demand webinar about auditing COVID funds instead of a full-day conference. The office decided to forego the conference and provided an on-demand webinar specifically for the IPA community on the CARES Act/American Rescue Plan.

Village Fiscal Officers and Clerks Training

The office continued to provide access to free, on-demand webinars for local officials. The training was available to fiscal officers and clerks from villages, townships, libraries, and other special districts.

Ohio Township Association Annual Conference

In January, the Ohio Township Association provided its annual in-person conference. The Auditor of State's Office offered workshops on Uncommon Accounting, the New Certificate of Transition, Understanding the Budget, Accounting of Township Funds, American Rescue Plan Accounting, and UAN updates.

Annual Local Government Officials Conference

The two-day conference was held virtually. It was free for local government officials and brought in close to 600 attendees. The agenda listed topics such as Federal Procurement, Cybersecurity, and the American Rescue Plan Act (ARP). Additionally, participants could choose to attend either a track specific to new fiscal officers or a track specific to experienced fiscal officers. Attendees could earn up to 11 continuing education hours that count toward the Fiscal Integrity Act requirements.

Annual Emerging Trends in Fraud Investigation and Prevention Conference

Historically, the Auditor of State's Office partners with the Central Ohio Chapter of Certified Fraud Examiners and the Ohio Attorney General's Office to train accountants, attorneys, law-enforcement officials, and investigators on the latest trends in fraud investigation and prevention. This year's conference was a hybrid event with approximately 150 in-person attendees and 1,000 virtual attendees. The agenda included information on the latest fraud schemes and how to combat them, along with many other topics.

External Speaking Requests

The Training Department processed 88 outside speaking-engagement requests. The office provided speakers for 65 external events hosted by 40 organizations. In addition, the office engaged in several trainings on COVID-19 federal funding and continued to offer a free online library to deliver training on up-to-date topics useful for local governments.

Local Government Services

The Local Government Services Section (LGS) is a consulting and fiscal advisory group to all governmental agencies and subdivisions. It provides an array of services including, but not limited to:

- Financial forecasts.
- Generally Accepted Accounting Principles (GAAP) conversion assistance.
- Annual financial report processing.
- Record reconstruction and reconciliation.
- Fiscal caution, fiscal watch, or fiscal emergency assistance.
- Merger and dissolution assistance.
- Financial management training for elected officials.

LGS also distributes publications such as accounting manuals and policy bulletins to help local governments perform their duties and stay up-to-date on their statutory and accounting requirements.

Accomplishments

During the past fiscal year, LGS helped local governments prepare:

- 51 Annual Financial Reports (AFR).
- 174 Basic Financial Statements (BFS).
- 12 supervision engagements (both AFR and BFS).
- 39 Cash Basis Statements.

In addition, LGS received 142 fund-approval requests.

Currently LGS is fiscal supervisor of 12 entities in fiscal emergency, providing financial counsel to both the local governments and the oversight commission in recovery efforts. We also are assisting three local governments in fiscal watch and another four in fiscal caution.

In fiscal year 2022, LGS helped the Niles City School District emerge from fiscal emergency. Staff also helped complete the voluntary dissolution of the Village of Amelia. Additionally, LGS staff prepared a report and provided testimony before a common pleas court judge on the involuntary dissolution of the Village of Rome. This is the second occasion in the state's history that a village has been involuntarily dissolved under ORC §703.201.

In 2022 the Village of Rutland was placed in fiscal emergency. LGS also reviewed Financial Health Indicator reports for six other entities showing signs of potential distress. If warranted, entities that meet Financial Health Indicator alerts criteria are contacted, and financial conditions are discussed. To date, none of the other entities were declared to be in fiscal watch or emergency.

By the numbers

July 2021 through June 2022, LGS helped prepare:

51

Comprehensive annual financial reports

174

Basic financial statements

12

Supervision engagements

39

Cash basis statements

LGS also responded to:

142

Fund-approval requests

2,455

Inquiries on various subjects from local governments

LGS continued to emphasize its presence with small local governments. With new fiscal officers filling positions every day, the need for our assistance continues to grow. LGS:

- Responded to 2,455 constituent/client inquiries from various governments, answering questions about accounting, budgeting, and reporting.
- Performed 19 local government reconciliations, allowing them to once again produce accurate reports presented to decision makers.
- Provided 24 one-on-one fiscal officer trainings.
- Had 18 engagements providing UAN monitoring, allowing the local government to continue using the UAN system with deficit balances. As part of the monitoring engagement, LGS ensures deficits do not increase and provide technical assistance in eliminating their deficits.

In 2021 LGS reported two new programs:

- 1. Four free hours of service.** This is designed to assist fiscal officers experiencing issues that could jeopardize the financial health of the entity. In 2021, we provided that service to five entities; in 2022, thirteen.
- 2. A monitoring program for UAN clients.** This program helps ensure UAN fiscal officers are performing reconciliations in a timely manner. In the event reconciliations were not performed promptly, LGS reached out to the UAN client to discuss concerns on 21 occasions in 2021 and another 107 in 2022.

The division helped prepare bulletins on estimating capital asset historical cost using the Consumer Price Index; allocation of Opioid Settlement proceeds to local governments; and the Attorney General's Continued Professional Training Pilot Program.

Externally, LGS worked with the State Software Development Team, the Ohio Water Development Authority, and Ohio High School Athletic Association (OHSAA) to provide technical input on software issues, accounting codes for refunds, and updates on an OHSAA bulletin, respectively.

Internally, in fiscal year 2022, LGS coordinated with the Training Division on the development of virtual training programs on a variety of education opportunities to local government officials and fiscal officers. Courses were developed to enhance their knowledge and skills in such areas as governmental accounting, budgeting, reporting, legal compliance, cybersecurity, and ethics.

LGS developed training programs for both LGS and audit staff. The main topics were GASB 83, GASB 87, and PDF Tips and Tricks. LGS also helped the fiscal division with the preparation and review of the Auditor of State's Annual Comprehensive Financial Report.

An LGS IT Workgroup was created in fiscal year 2021 with an emphasis on younger staff development. During fiscal year 2022, the group shared ideas and processes with each region on

how to become more efficient and productive by using available technology tools, such as Excel and Adobe as well as exploring new tools like Teams and SharePoint to help communicate and collaborate with our regional teams. The group also discussed best practices for continuing to work toward becoming a mostly paperless division.

In addition, LGS staff:

- Assisted with Auditor of State responses to three Governmental Accounting Standards Board (GASB) exposure drafts.
- Updated regulatory and Other Comprehensive Basis of Accounting financial statement shells. Continued to provide access and technical assistance to users and entities using Web-GAAP, an internet-based GAAP conversion software application.
- Served on the National State Auditor's Association Lease Standards Implementation Workgroup and the National GFOA's Accounting, Auditing and Financial Reporting Committee.
- Presented to groups at the Ohio GFOA, Ohio Municipal League, Ohio Treasurer of State, Ohio Municipal Financial Officers' Association, the Scioto County Township Association, County Sheriffs' Association, and the NEOMIN (A-site)-sponsored reconciliation trainings for schools.

Ohio Performance Team

The Ohio Performance Team (OPT) conducts performance audits of Ohio public entities — from the tiniest village to the largest state agencies — to help government leaders provide efficient and effective services in a transparent manner.

Using and teaching data-driven analysis, OPT provides clients with the high-level tools and guidance they need to make management decisions to best serve their constituents.

In FY2022, OPT completed legislatively requested work (HB 614) on Ohio’s Unemployment Compensation Program, releasing a performance audit in September 2021, as well as providing testimony to the legislature on the state of the program and the Ohio Department of Job and Family Services’ response to the pandemic.

It also released reports for the following fiscally distressed school districts to help improve the cost effectiveness of the operations and help resolve financial difficulties, as well as provide transparent information for the management of these entities as they make difficult decisions to remain financially solvent:

- Perry Local School District (Stark)
- Rootstown Local School District (Portage)
- Fremont City School District (Sandusky)
- Northwestern Local School District (Wayne)
- Springfield Local School District (Summit)
- Wauseon Exempted Village School District (Fulton)
- Blanchester Local School District (Clinton)
- Madison Local School District (Lake)
- Waterloo Local School District (Portage)
- Minford Local School District (Scioto)

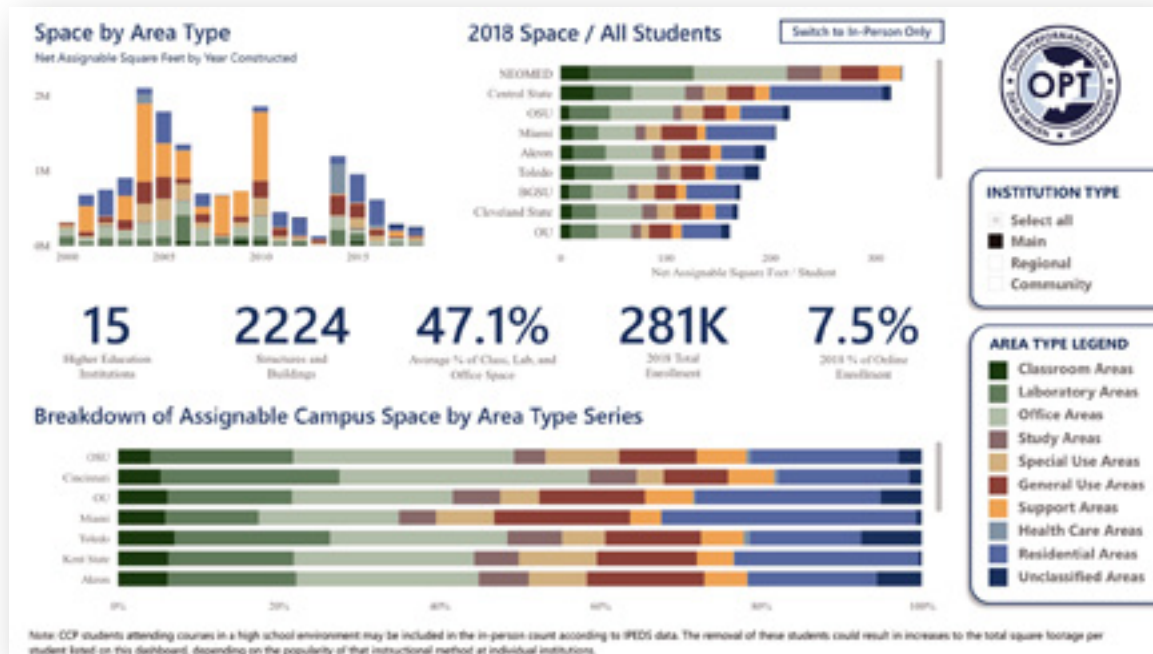
OPT has also spent the year working on audits of the College Credit Plus Program (ODE/ODHE), 14 co-located campus institutions of higher education in the state, and reviews of ODNr’s orphan wells program and their dredging operations. These audits will be released in FY 2023.

Accomplishments

- Served on the National State Auditor’s Association Performance Audit and Peer Review Committees
- Led internal improvement efforts to reorganize and stabilize leadership on the team
- Provided training to all OPT staff and other select AOS staff in Lean Six Sigma process improvement methods

Higher Education Facilities dashboards

OPT completed a statewide review of Ohio's Higher Education Facilities, through a review of the Ohio Department of Higher Education's facilities data. In addition to releasing a performance audit report, the team created a [series of dashboards](#) that can be leveraged to see each public institution of higher education in the state—data that is public but has not typically been published.



Legislative Affairs

134th General Assembly

House Bill 110: Creates FY 2022–2023 operating budget

Status: Signed by the Governor and enacted

As mentioned in the 2021 Annual Report, the Auditor of State line items were fully funded and the bill maintained the Local Government Audit Support Fund, which has been successful in keeping local government audit costs low. Additionally, the budget moved the preparation and recording of deeds from the Auditor’s Office to the Department of Administrative Services. We also updated the code to require that the chief deputy auditor be a certified public accountant, and we removed outdated terms such as inspectors and other references to our employees. The Auditor’s Office is now responsible for the audits of state awards of economic development, a job previously handled by the Attorney General’s Office. Finally, the bill ensures that appointed municipal fiscal officers are held to the same continuing education standards as elected municipal fiscal officers. The past year has been spent implementing these pieces and working with other Departments to ensure smooth transitions of responsibilities. Overall, it was a successful budget cycle and the Office is preparing for the next biennium budget that will be passed by June 30, 2023.

Senate Bill 15: Revise Fiscal Officer Liability for Loss of Public Funds

Status: Signed by the Governor; effective Sept. 12, 2022

While Senate Bill 15 was not a bill that our Office explicitly supported or opposed, it will affect how we issue audit work. This bill expands on House Bill 491 from the 132nd General Assembly, which gave protection to school treasurers from liability for loss of public funds when they performed their duties without “negligence or other wrongful acts.” When other treasurers and fiscal officers learned school treasurers received these safeguards in the Ohio Revised Code, they requested the same protection from liability, with the legislative change being successfully enacted in the 134th General Assembly. The bill was signed by the Governor on June 14, 2022, and is effective 90 days from that date.

Unemployment Compensation Council

House Bill 614 of the 133rd General Assembly created the Unemployment Compensation Modernization and Improvement Council to study and report on the claims process and other issues seen in the unemployment compensation system, particularly during the Coronavirus pandemic. During the last year, the Auditor’s Office has testified in front of the Council five times to present the performance and financial audits of the Department of Job and Family Services.

Rule Review with Treasurer of State

The legislative team collaborated with AOS staff and the Treasurer of State’s Office to update the Administrative Code regarding initial education for county treasurers and exemptions from

continuing education for all political subdivision treasurers. The changes will ensure appointed or specially elected county treasurers have clear guidance on their initial training requirements and provides for an extension if the new official needs more time. Changes also were made to ensure that the exemption process is well-documented and uniformly applied.

Redistricting

Constitutionally, the Auditor is a member of the Ohio Redistricting Commission. During the last year, the Office has engaged in numerous Commission meetings, staff conversations, and work on the redistricting process required after the 2020 US Census Results.

Legal Division

The Legal Division is the in-house counsel that provides legal advice to the entire office on HR contracts and other matters. It also provides legal advice to AOS employees in the Center for Audit Excellence and Local Government Services; to those conducting financial audits in the State, Medicaid, and seven geographic regions; and to the Performance Audits Team, Deputy Audit Special Team, and the Data & Information Technology Audit team.

The division also:

- Offers in-house instruction and advice on legal matters for Auditor of State employees.
- Helps mentor the next generation by maintaining an internship program for a law student to obtain law school credit.
- Works with CFAE and LGS to update AOS manuals and training programs for various units of local government.
- Presents Certified Public Records Training sessions, which every elected official or their designee in Ohio is required to take once each term.
- Maintains a web page that enables public bodies to view findings for recovery during the contract process, because state agencies are not allowed to award contracts to any entity if a finding for recovery has been issued and is unresolved.
- Refers potentially unethical conduct by public officials to the Ohio Ethics Commission for investigation.
- Helps prepare referrals to other governmental agencies.
- Serves as the AOS Open Government Unit, responding to all public records requests. In 2021, the legal team responded to 476 requests.
- Negotiates and reviews all contracts entered into by the Auditor of State's Office.

Public Affairs

The Public Affairs Division is responsible for all internal and external communications and publications for the Auditor of State's office. The division issues news releases and manages the content of the office's website.

Multimedia and Social Media

To help the public and the media understand complex audit information, the division continues to expand its use of multimedia to enhance the presentation of information through:

- Video, audio
- Twitter, Facebook, Instagram, YouTube
- Infographics, interactive maps, photography

Field Operations

The Field Operations team is the link among the Auditor's office, local officials, and the public. These regional liaisons work closely with other AOS staff to provide assistance and information for the benefit of taxpayers.



ADMINISTRATIVE SERVICES

Human Resources

The Human Resources Department directs policy on human-resource management issues and related administrative support for all Auditor of State offices. The department strives to develop programs that attract, develop, retain, and engage a skilled and diverse workforce.

HR creates an equal-employment opportunity workplace and provides guidance and assistance in areas such as employee relations, promotions and transfers, new hires and resignations, health-care benefits, and labor relations. The department also develops, enforces, and maintains employee policies and procedures for the Auditor's office.

The department consists of three sections:

Payroll

The payroll section is responsible for preparing Auditor of State payroll for submission to the Department of Administrative Services, reviewing employee payroll information, and verifying accuracy of information entered into the computer system. The department also assists with and responds to inquiries from employees regarding payroll issues. The payroll staff serves as a liaison between employees and the Department of Administrative Services for benefits-related inquiries.

Recruitment

This section is responsible for finding and hiring the most qualified candidates in a timely and cost-effective manner. The recruitment team builds and maintains strategic partnerships with Ohio colleges and universities to educate potential candidates about the benefits of joining the office.

Human Capital Management

This section, HR's largest, is responsible for processing all personnel actions and movements, such as hiring, transfers, terminations, and promotions. It also ensures the office processes all Workers' Compensation claims and complies with Equal Employment Opportunity and Family Medical Leave laws and disputes as well as unemployment compensation benefit appeals.

Finance

The Finance Department is responsible for procurement, budgeting, contracts, leases, controlling-board submissions, purchasing-card administration, inventory, receipts and billing, and annual external financial reporting. The department also assists with public-records requests and processes and records audit division bank confirmation requests.

As a response to the COVID-19 pandemic, all monthly billing went electronic in 2020. This has significantly reduced paper and postage expenses, as well as the hours of work needed to complete monthly billing statements.

GFOA Award

The Government Finance Officers Association of the United States and Canada again awarded the Ohio Auditor of State's Office with a Certificate of Achievement for Excellence in Financial Reporting, the association's highest recognition for government accounting and reporting, for the FY 2021 Annual Comprehensive Financial Report. The Auditor's Office has received the award for 25 consecutive years.

Information Technology

Information Technology (IT) develops and maintains the technology used by the Auditor of State's Office. A significant number of Auditor of State employees regularly work off-site, so it is vital they have convenient and timely access to the office's computer network. The IT Department ensures the office's computer systems function properly and all employees are able to access the information they need to efficiently perform their duties.

During FY 2022, IT continued implementing tools to help staff work remotely. The Department completed the following projects:

- Confirmation of Independence automation — Annually, AOS staff must declare if a conflict of interest exists between them and any entity our office audits. This application streamlines the process and makes the information more easily available.
- A new Intranet — This application was built on Microsoft's SharePoint. By using SharePoint, business units have more control over their content.
- New laptops — IT purchased laptops for all staff that will be rolled out this summer/fall.
- Infrastructure upgrade — IT performed an upgrade of the core network infrastructure.

Uniform Accounting Network

The [Uniform Accounting Network \(UAN\)](#) is a financial management system designed for Ohio's local governments. Along with the UAN application, the office provides townships, villages, special districts, libraries, and cities with a computer system, training, and support.

The UAN application comprises five modules:

- Accounting
- Payroll
- Budget
- Inventory
- Cemetery

The Auditor of State's office provides training online, on-demand, and in Columbus.

UAN has increased its client base in the past year from 2,066 to 2,097 local governments. The table below summarizes the population of UAN clients.

UAN CLIENT BASE	UAN Clients	Ohio Entities	% on UAN
Townships	1,245	1,308	95%
Villages	519	681	76%
Libraries	163	251	65%
Special districts	167	582	29%
Cities	3	251	1%
Total	2097	3073	68%

Office organization



Keith Faber, Auditor of State

Office Division

- » Financial Audits
- » Training
- » Local Government Services
- » Ohio Performance Team
- » Special Investigations Unit
- » Legislative Affairs
- » Legal Division
- » Public Affairs

Administrative Services

- » Human Resources
- » Information Technology
- » Uniform Accounting Network
- » Finance

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(866-372-8364)

fraudohio@ohioauditor.gov

Public Records hotline

Phone: 888-877-7760



Auditor Faber at the Cincinnati Redistricting Commission hearings in August 2021.



Chief Deputy Auditor Bob Hinkle visits with a staff member from the office of West Virginia Auditor J.B. McCuskey.



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