



Dave Yost
Ohio Auditor of State



OHIO AUDITOR OF STATE OFFICE OVERVIEW

MISSION

The Auditor of State's office strives for clean, accountable and efficient governments for those we serve, the people of Ohio. We are professionals. We work under objective standards, driven by numbers and facts without regard to politics. Every day, we work to achieve truth in a smarter, streamlined government.

The Office

As one of five independently elected statewide offices under Ohio's Constitution, the Auditor of State's office strives for clean, accountable and efficient government organizations for the people of Ohio.

With a statewide staff of more than 800 auditors and other professionals, the Auditor of State's office is responsible for auditing all public offices in Ohio – more than 5,900 entities – including cities, counties, villages, townships, schools, state universities and public libraries as well as all state agencies, boards and commissions.

The Auditor's office also offers performance auditing for state and local public offices, identifies and investigates fraud in public agencies, provides financial services for local governments and promotes transparency in government.



Dave Yost
Ohio Auditor of State

OHIO AUDITOR OF STATE OFFICE OVERVIEW

OFFICE ORGANIZATION

Auditor Dave Yost and his nine senior staff members direct the Auditor of State's office in its mission to provide clean, accountable and efficient government to Ohioans. The office includes seven divisions:

Administration

- **Human Resources Department** — performs all personnel related duties within the office including recruiting, payroll processing and managing all employee benefits.
- **Finance Department** — responsible for all financial and cost-management functions for the office including payroll, purchasing, accounts receivable, accounts payable, facilities and fleet management, and budget and financial reporting.
- **Information Technology (IT)** — develops and maintains the technology and administrative services in the office giving employees.
- **Uniform Accounting Network** — provides computerized, integrated financial management and information system serving local governments. UAN provides entities with the software, technology, training and support for public officials to apply required accounting standards to their financial record keeping.

Legal

- **Legal Division** — offers legal guidance to the team of auditors who represent the Auditor of State's office when working with state and local entities. The legal department provides relevant legal authority to constituents to share with their respective legal counsel concerning matters related to an audit.
- **Open Government Unit** — provides local officials and citizens with the training and resources to help them better understand their rights and obligations under the Ohio Public Records Act and the Ohio Open Meetings Act. Staff attorneys from the office's Legal Division and a full-time paralegal serve as the office's experts on public records and open meetings. At the request of local officials and office offers training seminar and other educational resources on Sunshine laws.



Dave Yost
Ohio Auditor of State

OHIO AUDITOR OF STATE OFFICE OVERVIEW

Financial Audit

- **Financial Audit Section** — conducts financial audits of all public entities as required under Ohio law. Generally, the Auditor of State's office is required to perform these financial audits at least once every two fiscal years. The office must review the methods, accuracy and legality of the accounts, financial reports, records and files of all public entities.
- **Medicaid/Contract Audit Section** — ensures that Ohio's Medicaid dollars are not illegally spent or wasted by those working under contracts with state agencies.
- **Center for Audit Excellence** — develops auditing standards of practice and quality assurance based upon national standards and Ohio law. Through regular trainings, the center ensures that all employees working for the Auditor of State are up-to-date on these standards.
- **Local Government Services Section** — serves as 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, GAAP conversion assistance, annual financial report processing, record reconstruction and reconciliation, fiscal watch or emergency assistance and financial management training for elected officials.

Performance Audit

- **Ohio Performance Team** — conducts performance audits of state agencies. Unlike financial audits where the focus is on an agency's past activities, this team, unveiled by the Auditor of State in August 2011, ensures efficient use of Ohio's tax dollars by functioning like a consulting group with a proactive, forward focus. The team identifies areas of inefficiency or low effectiveness in public-sector entities and provides recommendations for corrective action. By law, the Auditor of State is authorized to conduct a performance audit for any school district or local government in fiscal caution, fiscal watch or fiscal emergency. Audit results help entities in fiscal distress improve the cost effectiveness of operations and resolve their financial difficulties.



Dave Yost
Ohio Auditor of State

OHIO AUDITOR OF STATE OFFICE OVERVIEW

Policy

- **Policy and Legislative Affairs Division** — serves as a link between the Auditor of State's office and the Ohio General Assembly. This section ensures that state senators and representatives understand the duties and needs of the office and also provides legislators with the necessary information to make well-informed decisions on legislation affecting the Auditor of State's office.

Public Integrity

- **Public Integrity Assurance Team** — promotes clean, ethical government; exposes corruption and wrongdoing where it exists, and assists law enforcement and prosecutors in the pursuit of justice. The team brings together the former Special Audit Section, Special Investigations Unit and portions of the Auditor of State's legal staff as one team with one mission. Comprised of forensic auditors, investigators and attorneys, the team has decades of experience and working relationships with law enforcement at the local, state and federal levels. Their expertise allows them to take a case from an initial complaint through conclusion. In cases where local officials have conflicts that make them unable to conduct investigations, the PIAT brings independence.

Public Affairs

- **Public Affairs Division** — serves as a liaison between the Auditor of State's office and the news media. The section is responsible for all internal and external communications and publications. Public Affairs also issues news releases and manages the content of the office's Web site, ensuring that the public at large – through the news media and the internet – has timely, accurate information about the activities of the office.
- **Regional Liaisons** — provide field operations in each of the Auditor of State's nine local offices: Akron, Athens Cincinnati, Cleveland, Columbus, Dayton, Toledo, Youngstown and the state region. The liaisons serve as a link between the Auditor of State's office and the general public, local officials and constituents.