

FHI User Guide | FAQ



This document includes Frequently Asked Questions related to the Ohio Auditor of State's (AOS) Financial Health Indicators (FHI) reports for cities, counties, and schools.

Additional information and the individual FHI reports are available at ohioauditor.gov/FHI/FHISearch/Search.

GENERAL INFORMATION

Q. Why is the AOS providing Financial Health Indicator (FHI) reports for all cities and counties in Ohio?

A. Ohio Revised Code [§ 118.025](#) requires the AOS to “develop guidelines for identifying fiscal practices and budgetary conditions, amongst municipal corporations, counties, and townships that, if uncorrected, could result in a future declaration of fiscal watch or emergency.” In addition to the fiscal caution guidelines, the AOS has developed the FHI reports.

Q. Why is the AOS providing Financial Health Indicator (FHI) reports for all schools in Ohio?

A. Pursuant to Ohio Revised Code [§ 3316.03](#), the Ohio Department of Education and Workforce in consultation with the Auditor of State may declare a school district in fiscal watch or fiscal emergency if certain criteria are met. In addition to the fiscal watch and emergency guidelines, the AOS has developed the FHI reports.

Q. What are financial health indicators?

A. The FHI are a series of financial information, percentages and ratios gathered from the annual financial statements filed by city, county or school district, as well as the entity's audit results, which are useful in predicting financial stability.

Q. What is the purpose of the FHI report for each city, county, or school district in Ohio?

A. The FHI report is designed to recognize early signs of fiscal stress to take a proactive approach to assist these local governments rather than only a reactive approach when an entity is at the point of being declared in fiscal caution, watch, or emergency.

Q. How were the FHI developed?

A. The process began in 2011 with research to identify other states that were using financial indicators for similar purposes. The goal was to learn from those experiences by understanding their processes and evaluating which indicators they chose to use. Additional research from accounting literature, the Government Finance Review, and the International City/County Management Association was examined to help identify ratios and other financial indicators that are proven predictors of financial

stability. While many useful financial ratios and indicators exist, the AOS wanted to use the best indicators of an entity's financial stability that were also readily available from the financial statements and audit results of cities and counties.

A collection of financial information, percentages, and ratios gathered from these financial statements was used to build a five-year history of data. The most beneficial and determinative method to test the proposed FHI was on those cities and counties that had already been placed in fiscal caution, watch, or emergency. In each case, the FHI identified a trend of increasing fiscal stress emerging two to three years before the entity's financial stress worsening and being placed in fiscal caution, watch, or emergency. These trends helped establish benchmark criteria needed to determine a city or county's financial outlook.

In 2024, AOS used a similar process for Schools to be used in conjunction with their 5-year forecast.

Q. How and how often is an FHI report generated for each city, county, or school district?

A. The FHI reports are generated via an automated reporting process twice for each reporting year. A preliminary FHI report is generated at the time the city or county completes its required annual filing of its financial statements with the AOS via the Hinkle Annual Financial Data Reporting System (Hinkle System). The preliminary report is based on the current year's unaudited financial statement data provided by the individual city, county, or school district and the audited financial data from previous years. The final FHI report for each reporting year is generated when the audit has been completed for reporting year. To provide entities the ability to review the FHI reports for any errors, and, if the entity chooses, to prepare a response to the FHI results to post on the entity's website, the FHI reports will not be posted publicly on the Auditor of State's website until 14 days after the entity files via the Hinkle System (preliminary FHI report) or after the entity's audit report for the period is released (final FHI report).

QUESTIONS RELATED TO THE FHI REPORTS AND DATA SHEETS

Q. How many indicators are included in an FHI report?

A. For cities and counties, 17, and for school districts 16 FHI have been identified as useful in determining signs of fiscal stress when an entity reports on the Generally Accepted Accounting Principles (GAAP) basis. Indicator 10 is not applicable for school districts. If a city, county, or school district reports on the cash basis or modified cash basis of accounting, two of the indicators (#11 and #16) are not applicable.

Q. What is the difference between GAAP financial statements and cash/modified cash basis financial statements?

A. The GAAP basis of accounting reports assets and liabilities, including capital assets and long-term obligations, of the entity in accordance with the requirements adopted by the Government Accounting Standards Board (GASB). It is the "standard" for financial reporting and the mandated accounting basis for all cities, counties, and school districts in Ohio. The cash basis of accounting reports only cash transactions which have occurred during the reporting period. A modified cash basis of accounting includes cash transactions and modifications that are related to a cash transaction. The most common modification applied is recording long term investment activity.

Q. What information does the AOS use to calculate the financial indicators?

A. The data for Indicators #1 through #16 are based on financial data from the individual entity's financial statements submitted to the AOS via the Hinkle System and any adjustments as a result of the audit. Indicator #17 is based on the citations/recommendation results from the most current audits of the entity.

Q. How many years of financial statement/audit data are required to generate an FHI report?

A. Seven years of financial statement data on the same basis of accounting and audit data are required to generate an entity's FHI report.

Q. Why would seven years of a city, county, or school district’s financial statement data on the same basis of accounting not be available? Do they still receive an FHI report when that occurs?

A. All cities, counties, and school districts in Ohio are mandated by statute to present their financial statements on a GAAP basis; however, some cities, counties, or school districts choose to present their financial statements on an “other comprehensive basis of accounting” (OCBOA). The three most common OCBOA presentations for entities in Ohio are the cash basis, modified cash basis, or regulatory cash basis.

If an entity chooses to present on a cash or modified cash basis for seven consecutive years, an FHI report will be generated; however, Indicators #11 and #16 cannot be calculated, because the data to perform those calculations are not included in cash/modified cash financial statements.

For the situations described below, the indicators cannot be calculated, and the entity will receive a one-page FHI report which indicates that the indicators cannot be generated and will indicate the basis of accounting presented for the current and previous periods:

- If an entity has switched between GAAP and an OCBOA basis of accounting, and therefore has not presented financial statements on the same basis for seven consecutive years.
- For some cities, an increase in census population changed them from a village to a city within the past seven years. Villages are not mandated to prepare financial statements on a GAAP basis; therefore, the entity may have presented its financial statements on an OCBOA basis of accounting as a village and a GAAP basis of accounting as a city.
- A few entities choose to report on the OCBOA regulatory cash basis of accounting. This basis of accounting is intended for only very small entities in the State and is not appropriate for GAAP-mandated entities, such as cities, counties, or school districts. Because reporting on a regulatory basis will always result in an adverse opinion on the entities financial statements, the Hinkle System does not include a method to collect data for this basis of accounting for cities, counties, or school districts.

Q. What is included in an individual entity’s FHI report?

A. The cover page of the FHI report includes the color-blocks representing the financial health indicators at a glance with the number of “critical” outlook and “cautionary” outlook indicators identified, the statutory requirement for the Auditor of State to issue the report, a description of the purpose of the report, guidance for how to analyze the FHI results, and a reference to the accompanying data sheet (discussed in a question below). If any audit report used for the FHI report resulted in other than an unmodified opinion, the cover page will also disclose that fact.

Following the cover page, the detail for each of the 17 FHI is included. For each indicator, the report will describe the indicator, what it means and why it is important. The condition(s) that will generate a “critical” outlook (red) or a “cautionary” outlook (yellow) are identified. Also, for each indicator, graphs or charts are included to reflect the calculations of the indicator for the current and prior year periods. The result of the outlook for indicator “critical” (red), “cautionary” (yellow), “positive” (green), or “not applicable” (black) will be reflected after the indicator number and in the color of the box that surrounds the graph or chart.

Final FHI reports for periods ended in 2016 (2023 for school districts) and beyond include a history of the financial health indicators at a glance for the current and up to four preceding years, if available. Final FHI reports for periods ended in 2019 and beyond also include a current-year analysis of the overall FHI results with a color-order graph to assist in identifying when an entity may be experiencing fiscal stress or, without a course correction, may experience fiscal stress in two to three years.

Q. At the top of each FHI report, a color grid of Financial Health Indicators at a Glance is reflected. Can you explain what this is and what the colors represent?

A. The colors are based on a “stop light” and represent the result of each indicator for the specific entity as follows:

Critical Outlook — An indicator resulting in a “red” or “critical” outlook is the more serious of the outcomes of the FHI analysis. An indicator with a critical outlook signals a *potential* (not actual) high risk of fiscal stress.

Cautionary Outlook — Although not as serious as an FHI with a “critical” outlook, an indicator with a “yellow” or “cautionary” outlook signals a situation of which the entity should be aware.

Positive Outlook — A “green” or “positive” outlook indicates the entity did not meet the “critical” or “cautionary” outlook criteria for the specific indicator.

Not Applicable — A “black” or “not applicable” result indicates the entity did not report data for this indicator (for example, if an entity did not report property tax revenues, Indicator #6 would result in a “black” or “not applicable” result) or the data for determination of the indicator is unavailable (for example, the data for Indicator #17 is not available for a preliminary report because the audit has not been completed for the reporting period.)

Q. Why is the word “outlook” used if the data to calculate the indicator is retrospective (i.e., from the past)?

A. While past financial and audit data is used to calculate the indicators, the purpose of the FHI report is prospective (i.e., forward-looking) to identify entities that, based on the indicator results, are currently experiencing or are on a path toward fiscal stress or distress and can benefit from proactive rather than reactive assistance from the AOS.

Q. Is “fiscal stress” the new term for “fiscal emergency”?

A. “Fiscal stress” is not a new term for “fiscal emergency.” “Fiscal emergency” is a statutorily defined term in Ohio Revised Code [Chapter 118](#). When referring to any of the statutory designations (fiscal emergency, fiscal watch, or fiscal caution), the generic term “fiscal distress” is used. “Fiscal stress” means, based on the financial health indicator (FHI) results, an entity is experiencing a financial situation similar to entities that have historically been placed in fiscal emergency, fiscal watch, or fiscal caution.

Q. How do the results of the indicators help identify entities that may be experiencing signs of fiscal stress?

A. Based on the research to develop the FHI, the entities that were already in fiscal distress (fiscal caution, watch, or emergency) all scored poorly in at least nine of the 17 indicators and all had at least six indicators with a critical outlook (red). When the FHI were analyzed using financial data for those distressed communities two to three years before their conditions worsened, all entities scored poorly in a combination of at least eight critical outlook (red) and/or cautionary (yellow) indicators.

Based on these results, for entities reporting on the GAAP basis of accounting, six “red” indicators imply fiscal stress is occurring and a combination of eight “red” and/or “yellow” indicators (with fewer than six “red” indicators) implies, unless changes occur, the entity could experience fiscal stress in two to three years.

For entities reporting on the cash basis or a modified cash basis of accounting, four “red” indicators imply fiscal stress is occurring and a combination of six “red” and/or “yellow” indicators (with fewer than four “red” indicators) implies, unless changes occur, the entity could experience fiscal stress in two to three years.

To assist with this analysis, final FHI reports for periods ended in 2019 and after (2023 and after for school districts) include a color-order graph to easily understand the results.

Q. My entity’s FHI results include some indicators that are reported as a “critical” (red) or “cautionary” (yellow) result. Does that indicate my entity is in fiscal stress or could be declared in a state of fiscal caution, watch, or emergency?

A. No; individual FHI are of use in identifying overall fiscal stress or predicting that an entity will be placed in a status of fiscal caution, watch, or emergency. The previous FAQ identified when, based on historical information, an entity would appear to be experiencing fiscal stress.

Q. Does a “cautionary” outlook (yellow) indicator relate to the designation of “fiscal caution”? Is receiving one or more “yellow” indicators representative of an entity that will be placed in “fiscal caution” status?

A. No. The word “caution” in these two terms is not related and does not represent an entity that will be placed in “fiscal caution” status. Remember, the FHI colors are based on a “stop light” where a yellow light indicates proceed with caution.

Q. Does a “red” or “yellow” indicator reflect poor management of the city, county, or school district?

A. No. The FHI report is not intended to criticize the operating decisions made by individual entities. Local officials cannot control whether government leaders at federal or state levels make policy changes that affect their finances. Many times local leaders have made conscious decisions that may, because the FHI report is an automated process, trigger an indicator as having a “critical” (red) or “cautionary” (yellow) outlook. Those decisions are purposeful and usually do not indicate a problem.

Q. Does a “positive” outlook (green) indicator result mean it should not be reviewed/considered by the entity?

A. No. The information provided by each indicator is of value in reviewing the entity’s overall outlook. Even if a report results in a “green” indicator, review of the details may indicate the entity is close to the criteria for a “yellow” or possibly “red” indicator in the future.

Q. How do I determine the specific amounts/calculations for the entity’s indicators?

A. With each FHI report, a data sheet is provided that includes the calculations for the specific indicators at the top and the entity’s financial statement data, from which the indicators are calculated, at the bottom. The indicators are calculated for the current and previous three reporting periods, and the financial statement data is reflected for the current and six previous reporting periods.

Q. How do I obtain more information about an entity’s financial information beyond what is contained in the data sheet?

A. The FHI report is meant to accompany an entity’s full financial statements, including notes to the financial statements, which are included in their audit reports. Because the FHI report is an automated process, specific information related to why an indicator may reflect a spike or drop in revenues or expenditures or why an individual indicator for a specific entity may trigger a “critical” (red) or “cautionary” (yellow) outlook should be available in the entity’s full financial statements.

Q. Our entity’s FHI report reflects one or more indicators with a “critical” (red) or “cautionary” (yellow) outlook; however, the reason(s) the indicator(s) met the reflected outlook was due to a unique situation and/or a conscious decision made by our entity’s leaders. To add clarity for public understanding, is it possible for the FHI report to include additional explanation, or may our entity post a response to the FHI report to explain the situation and/or decisions affecting individual indicator outlooks?

A. The FHI reports are *generated automatically* from the financial statement data submitted by each entity as part of its Hinkle System filing and the financial statements included in the entity’s audit report, and as noted in the previous question, the FHI report is intended as a companion report to the entity’s annual financial statements and audit report. However, if necessary, the city, county, or school district may post an explanation and/or additional information regarding the entity’s FHI report on its website to assist the public in understanding the report.

Q. What is an unmodified opinion on the financial statements? What are the other possible audit opinions?

A. An unmodified opinion is expressed when the auditor concludes the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework. The auditor is required to modify the opinion when either the auditor concludes that, based on the audit evidence obtained, the financial statements are materially misstated or the auditor is unable to obtain sufficient audit evidence to conclude the financial statements are free from material misstatement.

There are three types of modified opinions:

- A **qualified opinion** is expressed when the auditor, having obtained sufficient audit evidence, concludes that misstatements, individually or in aggregate, are material but not pervasive to the financial statements or if the auditor is unable to obtain sufficient audit evidence on which to base the opinion, but the possible effects on the financial statements of undetected misstatement, if any, could be material but not pervasive.
- An **adverse opinion** is expressed when the auditor, having obtained sufficient appropriate audit evidence, concludes the misstatements, individually or in aggregate, are both material and pervasive to the financial statements.
- A **disclaimer of opinion** is issued when the auditor is unable to obtain sufficient audit evidence on which to base an opinion, and the auditor concludes the possible effects on the financial statements of undetected misstatements, if any, could be both material and pervasive.

Q. My entity reports on a GAAP basis of accounting, and the FHI report indicates the effects of GASB 68 for pensions and GASB 75 for other post-employment benefits (OPEB) has been removed from FHI #1, #3, #13, and #16. What are GASB 68 and GASB 75, and why are they being removed?

A. Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions,” addresses accounting for defined benefit and defined contribution pension plans and GASB 75 addresses accounting for other post-employment benefits.

The four major multiple employer pension plans in Ohio include Ohio Public Employees Retirement System (OPERS), Ohio Police & Fire Pension Fund (OP&F), State Teachers Retirement System of Ohio (STRS), and the School Employees Retirement System of Ohio (SERS). Local government employers contribute to OPERS, OP&F, STRS and SERS and the major plans that are offered by these four pension systems are defined benefit, cost-sharing plans. The requirements of this Statement apply to all State and local governments in Ohio with a Generally Accepted Accounting Principles (GAAP) reporting requirement per Ohio Administrative Code [117-02-03\(B\)](#).

Essentially, GASB 68 and GASB 75 require public employers to include the proportionate share of the unfunded pension and OPEB liabilities associated with the statewide pension plans on the Statement of Net Position. Because, in Ohio, the amount a public employer must contribute to its pension and OPEB obligation is capped by law, the reporting of the liability by a local government that is not responsible for, and may never become responsible for, dramatically distorts the financial condition of that local government. Therefore, we have removed the net effect of reporting the liability associated with these four statement wide systems from the calculations of FHI #1, 3, 13 and 16 by deducting the pension and OPEB liabilities from the entity’s *unrestricted* net asset/position amount. The calculation for this reduction is included in the data sheet which accompanies the entity’s FHI report.

Note: For 2015, it was assumed the entity allocated all of the pension liability to the unrestricted net assets/position. If an entity’s pension liability is allocated to both unrestricted and restricted, the calculated net asset/position without the effect of the pension liability may be artificially inflated and result in a false-positive indicator.

For 2016 and beyond, entities provide the percentage of the pension and beginning in 2018, OPEB, liabilities allocated to unrestricted and restricted net asset/position as part of their Hinkle System annual filing. The unrestricted net assets/position allocated to the pension and OPEB liabilities, based on the percentage provided, is calculated before the pension and OPEB liabilities are deducted. Information regarding this calculation is included in the data sheet that accompanies each FHI report. This calculation eliminates the potential for the net effect of the removal of the pension and OPEB liabilities to be artificially inflated and result in a false- positive indicator; however, this correction may result in a false-negative indicator in 2016 for entities that allocate a portion of their pension liability to restricted net asset/position but will be resolved for 2017 and beyond.

Q. How do I determine how an individual indicator’s assessment was determined?

A. Each indicator is a reflection of different financial information and/or audit results. It is best to begin by reading the description of the indicator and why it is important. Before analyzing the graph or chart, it is helpful to read the criteria of the “critical” outlook (red) and “cautionary” outlook (yellow) for that specific indicator. For some indicators, multiple criteria will trigger the “red” or “yellow” outlook; therefore, multiple data points are typically included to illustrate what the indicator is measuring.

Q. Could there be situations in which a “critical” (red) or “cautionary” (yellow) outlook indicator is generated should not be cause for concern?

A. Absolutely. As mentioned earlier, the FHI report is a computer-generated report based on established criteria. It cannot analyze/provide the reason(s), beyond the data provided, that an individual city or county met the criteria for a “critical” (red) or “cautionary” (yellow) outlook for an individual indicator. Please refer to the following questions related to specific indicators for some examples.

QUESTIONS RELATED TO THE HEAT MAPS

Q. What is a “heat map”?

A. A “heat map” is a grid of the “indicators at a glance” presented for each entity. Therefore, the rows of the “heat map” reflect the FHI results for each city, county, or school district; while the columns of the “heat map” reflect the potential of the same fiscal stresses that are affecting like entities. More “yellow” or “red” indicators reflect the “heat” or fiscal stress that may exist.

Q. Can you explain the “filing status” column on the heat map?

A. The filing statuses relate to an entity’s annual Hinkle System filing and its audit status as follows:

- **Final** — The audit has been released for the reporting year, and the 14-day entity FHI review period has passed.
- **Pending-Final # Days** — The audit has been released for the reporting year, and the 14-day entity FHI review period is in progress.
- **Preliminary** — The entity has filed their unaudited financial statements, and the 14-day entity review period has passed.
- **Pending-# Days** — The entity has filed their unaudited financial statements, and the 14-day entity FHI review period is in progress.
- **Not Started or In Progress** — The entity has not filed their unaudited financial statement via the Hinkle System, and the audit has not been completed for the reporting year.
- **Incomplete Data** — The entity’s financial statements were not reported on a consistent accounting basis for seven consecutive years by choice or due to changing from a village to a city; or the entity reported on a regulatory basis of accounting. For these situations, the entity will receive only a one-page report indicating why the indicators cannot be generated.

An asterisk (*) after a Final or Preliminary filing status indicates the audit opinion issued for one or more of the years used in the FHI analysis for the entity was other than unmodified. The specific year(s) will be identified in the data sheet accompanying the FHI report. For more information, refer to the entity’s audit report(s).

Q. Is there a method to compare the color-order, current year FHI Analysis of results for all cities or all counties?

A. Yes! For periods ended in 2019 and after, the color-order, current year FHI Analysis for all like-entities is available under the “Heat Map” tab on the FHI website. Separate analysis heat maps will be reflected for City with GAAP and cash/modified cash results reflected on separate pages, County with GAAP and cash/modified cash results reflected on separate pages, and School District with GAAP and cash/modified cash results reflected on separate pages.

Q. Is there a method to compare the FHI results for a specific entity over several years, for entities in the same geographic location, for entities of similar size, and/or for a specific indicator?

A. Absolutely! Functionality is provided on our [website](#) to allow for all of these types of comparisons. To compare all the FHI results for a specific entity over several years, for entities in the same geographic location, or for entities of similar size, click the “Main Search” button and select the criteria for the entity, entity type, county, accounting basis, filing status, filing year, population, and/or budget. To compare a specific indicator, click the “Trend Search” button and select the criteria for the indicator number, specific entity, entity type, county, and/or accounting basis.

After selecting the criteria, click the “search” button to generate the selected “heat map” on the screen. Clicking on the up/down arrows next to the column titles enable sorting by a specific indicator such as population. Once the selected heat map has been generated and sorted on the screen, click the “Export to PDF File” button to create a file to print or save.

QUESTIONS RELATED TO SPECIFIC INDICATORS

Indicator #2: Unassigned Fund Balance of the General Fund

Q. What does “unassigned” fund balance mean?

A. There are five components of fund equity for the General Fund of an entity — non-spendable, restricted, committed, assigned, and unassigned. Unassigned fund balance is the portion of fund balance that has no related liabilities or has not otherwise been obligated.

Indicator #6: Decline in General Fund Property Tax Revenue, and

Indicator #7: Decline in General Fund Tax Revenue (Income Tax — Cities/School Districts and Sales Tax — Counties)

Q. If Indicators #6 or #7 reflect a “critical” outlook (red) or “cautionary” outlook (yellow), does that always reflect fiscal stress?

A. No, as stated earlier, many times local leaders will have made conscious decisions that may, because the FHI report is an automated process, trigger an indicator as having a “critical” (red) or “cautionary” (yellow) outlook. Those decisions are purposeful and usually do not indicate a problem. For example, an entity may have determined it’s financially able to reduce tax rates or it may provide tax exempt status to a business to stimulate job growth. Alternatively, an entity may already have implemented a correction, such as a tax increase; however, those increased tax revenues will not be reflected until they are due/collected in subsequent periods.

Indicator #12: Debt Service Expenditures as a Percentage of Total Revenues

Q. If Indicator #12 reflects a “critical” outlook (red) or “cautionary” outlook (yellow), does that always reflect fiscal stress?

A. No, as stated earlier, many times local leaders will have made conscious decisions that may, because the FHI report is an automated process, trigger an indicator as having a “critical” (red) or “cautionary” (yellow) outlook. Those decisions are purposeful and usually do not indicate a problem. For example, an entity may “roll over” short-term note debt to take advantage of more favorable rates or while waiting for an event to occur before incurring long-term debt. Similarly, an entity may be fiscally strong and able to pay long-term debt early. In these situations, the debt service expenditures would increase and likely trigger a “red” or “yellow” #12 indicator; however, the entity has made an informed decision that does not reflect fiscal stress.

Q. Why are the thresholds for indicators different between cities and counties? How were they determined? Will the thresholds change in the future?

A. The percentages are averages based on five-year historical rolling data by entity type. They will continue to be analyzed in the future to determine whether modification is required.

Q. Will a “critical” outlook or “cautionary” outlook for Indicator #12 affect our outstanding credit/debt rating?

A. The FHI report is not intended to affect credit or debt ratings. It is an automated report designed to identify entities that are experiencing or may, in the near future, experience fiscal stress or distress. As indicated earlier regarding this indicator and the results of one indicator, no individual “red” or “yellow” result is of use in identifying overall fiscal stress, and individual entities may make well-informed decisions that are purposeful but may meet the criteria to generate a “critical” or “cautionary” outlook for Indicator #12.

QUESTIONS/ASSISTANCE FROM THE AOS

Q. I have a question that is not addressed in this FAQ or in the documents/information on the AOS website. How should I proceed?

A. If you have questions or issues regarding the FHI reporting process, send an email to the AOS at FHIIndicators@ohioauditor.gov.

Q. My entity’s FHI report reflects several areas of fiscal stress. How do I reach out to the AOS for proactive assistance to review our fiscal situation and help alleviate the stress?

A. The AOS’ Local Government Services (LGS) will be available to cities, counties, and schools to assist with reviewing your FHI reports and provide guidance. Send an email to ContactLGS@ohioauditor.gov.