OHIO AUDITOR OF STATE
KEITH FABER

2025 Ohio Performance Team Annual Report

to the Governor and General Assembly of State Agency Implementation of Performance Audit Recommendations

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Ohio Performance Team Annual Report

Performance audits examine the efficiency and effectiveness of government programs and functions with the goal of making them better. While financial audits determine whether public funds are spent legally and managed in accordance with accounting principles, performance audits examine whether funds are spent wisely and whether programs achieve their intended purpose.

The Ohio Performance Team (OPT) is made up of professionals with a mix of government (public sector) and industry (private sector) backgrounds, as well as in-depth experience in research, operations, and management. Team members are drawn from the fields of public administration, economics, information technology, statistics, human services, public works, environmental science, and education. State agencies can use performance audit results to improve the delivery of services and reduce overall costs to the taxpayers. The Ohio Performance Team has worked with more than 20 agencies on a variety of topics.

According to ORC § 117.46, the Auditor of State's Office is required to perform a minimum of four state agency performance audits each biennium. This may include an audit of a university or college. State agencies and public institutions of higher education must pay for performance audits based on federal cost guidelines and may use biennial appropriations or other funding sources. ORC § 117.463 requires the Ohio Performance Team to release an annual report providing a status update of state agency performance audits and implementation of recommendations.

This report highlights those audit reports that were released between July 1, 2024, and June 30, 2025. These audits include the Broadcast Educational Media Commission, the Department of Aging, and the Department of Education and Workforce. The following pages include information pertaining to each of these audits, including detailed recommendations and each entity's initial responses on implementation.

In addition, an online data dashboard tracks the implementation of all audit recommendations made under ORC § 117.46, dating back to January 2019. Organizations that receive a performance audit under ORC § 117.46 are required to report on the implementation status of all recommendations for five years or until it is determined that the recommendation is fully implemented. If an organization chooses not to implement a recommendation, it is required to provide a letter to the Governor and the General Assembly to declare that decision. Further information on this dashboard and how to use it can be found at the end of this report.

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Recent ORC § 117 Audit Releases

Between July 1, 2024, and June 30, 2025, OPT released three audits under ORC § 117.46. These audits included the Broadcast Educational Media Commission, the Ohio Department of Aging, and the Ohio Department of Education and Workforce.

Broadcast Educational Media Commission (BEMC)

BEMC is tasked with providing support to foster education beyond the classroom in Ohio. This goal is carried out in a variety of ways including supporting the operations of the Ohio Channel, distributing funds to public television and radio stations, and operating a Joint Master Control (JMC) system for the use of public television stations. This audit was initiated to identify opportunities to improve the efficiency and effectiveness of the JMC. The JMC provides Ohio public TV stations with centralized master control services for their broadcasts. Our audit identified several ways which BEMC could improve its internal operations along with ensuring the efficient and effective use of Ohio tax dollars related to public broadcasting within the State.

Ohio Department of Aging (ODA)

As the State Unit on Aging, the ODA is the head of the aging network in Ohio. In FY 2024, ODA administered more than $700 million in grants. Programs funded by these grants provide services to Ohioans aged 60 and older that are eligible for social services. These programs provide critical services such as Meals-on-Wheels, which helps to ensure older Ohioans have access to food and nutrition. This audit focused on ODA's internal staffing, communication practices, data management, and planning policies. The audit provided ODA officials with opportunities for improvement both in internal operations and external communications and program outcomes.

## Ohio Department of Education and Workforce (DEW)

In 2023, the Ohio Department of Education became the Ohio Department of Education and Workforce as a result of House Bill 33 of the 135th General Assembly. In addition to the name change, the revisions to Title 33 expanded the mission of DEW and made structural changes to the oversight of public education in Ohio. DEW is reviewing long-standing operations as they move forward with this structure change and plan for the future. This audit included analysis to assist the Department in a variety of areas including data collection efforts, State Support Teams, and the use of federal IDEA Part B grant funding.

Summary of Audit Recommendations

Four different types of recommendations were issued in these audits, including Strategic Management, Financial Sustainability, Program Effectiveness, and Operations. The chart below shows the proportion each recommendation type represents of the total recommendations issued in ORC § 117.46 audits this year.

Types of Recommendations Issued
Total: 16.0

- Program Effectiveness
- Operations
- Strategic Management
- Financial Sustainability
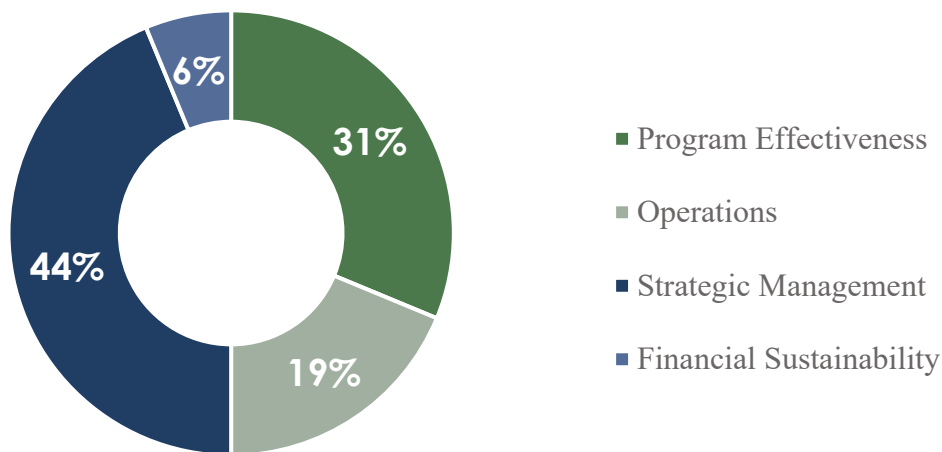
Source: Ohio Auditor of State

Client 60-Day Plan Information

Organizations that receive a performance audit under ORC § 117.46 must submit an implementation plan to the Auditor of State. This plan must be submitted within 60 days of audit release and is commonly referred to as the 60-day plan. Within the document, organizations must identify the individuals responsible for implementation of the recommendation, the timeline for implementation, key success indicators, and any other additional considerations related to the recommendation.

The three organizations that received a performance audit under ORC § 117.46 in FY 2025 submitted their implementation plans during the first quarter of FY 2026. Because implementation of recommendations is in the beginning phases for these organizations, we used this document to summarize the current actions being taken. Based on the responses provided by the agencies, of the 16 recommendations issued over 3 state agency audits between July 1, 2024, and June 30, 2025, all are in the process of being implemented. The following tables provide a summarized update for each of the recently audited clients.

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Broadcast Educational Media Commission (BEMC)

Improvement Goal	Recommendation Language Summary	Summary of Client Response
Improve Inventory Management	BEMC operates complex broadcast technology but does not consistently track key equipment data needed for informed purchasing decisions. By aligning its inventory tracking with GFOA best practices, BEMC can improve operational efficiency and ensure timely, necessary equipment replacements.	BEMC will partner with DAS and GFOA to improve asset stewardship and integrate GFOA's 14-point criteria into OAKS AM for improved capital planning and tracking. The initiative includes strengthening inventory management processes and aligning them with best practices identified during the performance audit. BEMC will also conduct management reviews, data audits, and annual staff training to promote consistent and data-driven practices. Success will be measured through compliance with GFOA criteria and the number of employees trained in inventory management and policies.
Develop and Conduct a Consistently Applied Quality Assurance Process to Ensure BEMC is Meeting the Needs and Expectations of its Clients	BEMC needs to address ongoing technical issues with the JMC and better understand client needs to maintain effective service. Regular customer satisfaction surveys along with other closer collaboration with JMC clients would help BEMC resolve issues, retain current stations, and potentially re-engage former clients.	BEMC will improve communication and performance monitoring for JMC users by refreshing on-air accuracy reports, developing KPIs, and maintaining transparent weekly and quarterly reporting. Regular meetings will be established for different stakeholder groups to strengthen collaboration and address technical or operational needs. An annual quality assurance survey will be introduced to gather feedback and assess satisfaction among the JMC users. Additionally, BEMC will conduct routine internal reviews of outstanding tickets to ensure timely issue resolution and continuous improvement.
Adjust the TV Portion of the TV and Radio Subsidy Formula	Ohio's public television stations receive state funding through a TV and radio subsidy distributed by BEMC. However, the current funding formula predates the JMC and does not account for whether stations use this service. Reviewing and updating the formula could help ensure State funds are used more efficiently.	BEMC will request the Commission's review of subsidy formulas in September 2025 and propose updated MOU language restricting the use of subsidy and capital funds for local master control operations. The Finance, Engineering, and Broadcast Operations Committees will coordinate to implement these funding restrictions beginning in FY2027, pending Commission approval. Budget language updates for FY28–29 will reflect any changes adopted by the Commission. To ensure transparency, BEMC will include in its annual report a confirmation that no subsidy or capital funds were used for local master control activities.

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Improvement Goal	Recommendation Language Summary	Summary of Client Response
Adjust JMC Operations to Fit the Demand from Public Television Stations	BEMC built the JMC to serve all Ohio public TV stations, but some chose to operate their own systems, leaving BEMC with excess capacity. To improve efficiency, BEMC should set a deadline for stations to rejoin the JMC, then reduce capacity to match demand and establish a plan for handling future station additions.	BEMC will identify the capital costs needed to fully onboard the 12 withheld Ohio Public TV channels and maintain server capacity while seeking funding for upgrades. The Commission will set deadlines for stations to join the JMC and resolve questions regarding non-JMC stations' access to operating and capital funds. Once decisions are made, the Commission will communicate changes to all stations and support onboarding for those not yet participating. The goal is to achieve full participation and financial clarity by December 2025.

Ohio Department of Aging (ODA)

Improvement Goal	Recommendation Language Summary	Client Response Summary
Monitor and Improve Employee Turnover	Between FY 2017 and 2024, ODA had a higher employee turnover rate than similar state agencies in six out of eight years. The Department should collect and maintain exit interview data, which should then be used to regularly analyze trends and identify potential root causes of employee turnover so that ODA can undertake improvement efforts.	The Department is working to formalize exit interview procedures including retention and maintenance of documentation standards. In addition, it is developing an exit survey tool and dashboard and plans on periodic reporting of results and action items.
Improve State Plan on Aging	Some objectives within the Department's state plan on aging were determined to be unattainable based on the scope of ODA's impact on the aging population. In developing future state plans, the Department should consider objectives that are tied to programs it impacts or other Departmental efforts. The Department should also work to include key constituents as it builds the next multi-year plan to ensure buy-in from agencies responsible for implementing any programs related to goals or objectives outlined in the plan.	The Department will be developing the SPOA 2027–2030 which include engaging key stakeholders, defining objectives, developing KPIs, and creating a performance measurement plan, with activities running from early 2025 through December 2025. Each step focuses on stakeholder input, measurable objectives, and quantifiable indicators to ensure alignment with federal guidance and effective performance tracking. After final approval by the U.S. Department of Health and Human Services on October 1, 2026, ODA will continue oversight through ongoing monitoring, engagement, and corrective actions to maintain alignment with SPOA goals.

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Improvement Goal	Recommendation Language Summary	Client Response Summary
Improve Communication with Key Constituent Organizations	Several key stakeholders had concerns regarding the level and clarity of communication from the Department. The Department should work to develop an action plan with communications methods that allow for regular collaboration and sharing of information at all levels of the Aging Network. In addition, the Department should routinely review the effectiveness of communication efforts and seek feedback from stakeholders to ensure that improvement efforts can be implemented effectively.	The Department will focus on strengthening stakeholder communication by formalizing a structured strategy, implementing a feedback loop, assessing communication effectiveness, and training staff by the end of 2025. Success will be measured by sustained engagement, active use of stakeholder feedback to refine communication practices, and consistent implementation of the Communication Action Plan across the organization, which include maintaining transparency, promoting collaboration, and ensuring clear and responsive outreach. While collaboration is encouraged, certain regulatory communications, such as those related to oversight, service standards, or public health, must be implemented as issued without stakeholder modification.
Streamline Data Systems Access	Employees of AAAs require access to state-owned and managed data systems to complete certain job functions. During the audit, we found that to obtain access to systems owned by the Ohio Department of Medicaid, AAA employees are required to submit requests through ODA. We observed that this approval process has delays, restricting AAA employees' abilities to perform job functions. The Department should review the current access approval process for ODM systems and identify how it can add value. If it is determined that ODA cannot add value, the Department should remove itself from the process and allow AAAs to communicate directly with ODM for systems access.	The Department will review current workflows and processes with a goal of implementing improvements by June 2025. Success will be measured by the revision of user access procedures for ODM systems and effective communication of these updates to AAAs, ODM, and DCL staff, which include promoting understanding, consistency, and smooth adoption. Continued collaboration between AAAs and ODM will be key to achieving long-term performance efficiencies.

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Improvement Goal	Recommendation Language Summary	Client Response Summary
Improve Data Quality	The Department is required to submit a State Performance Report (SPR) to the Administration for Community Living (ACL) on an annual basis. This report summarizes the services delivered, expenditures made, and consumers served under OAA programming in a federal fiscal year. The Department should work to streamline this process so that it can improve the quality and accuracy of the data collected for the SPR. This will allow ODA to utilize the data to identify trends and best practices at the regional level that would then assist with the strategic deployment of resources.	The Department will outline the full lifecycle for implementing a new data system, beginning with procurement and design in early 2025, followed by development, training, and deployment through mid-2026, and concluding with monitoring and enhancement by September 2026. Success will be measured by efficient system procurement, accurate data migration, strong performance and uptime after launch, and improved data visualization and utilization, which include maintaining data integrity and meeting performance goals. Timely vendor delivery and potential policy or data requirement changes from HHS may affect the overall timeline and implementation.
Expand Data Utilization	In recent years, ODA has made efforts to improve its data collection and utilization for strategic decision-making. Still, there are data elements that ODA does not collect, utilize, and/or publish that would assist both the Department and outside parties in decision-making. ODA should continue its data analytics efforts and explore collecting, utilizing, and publishing data elements beyond those it already does.	The Department's next steps include developing a public-facing holistic aging dashboard and creating an online resource hub between August 2025 and May 2026. Success will be measured by increased transparency, data-informed decision-making, and improved access to information for older adults and their families, which include using dashboard insights to guide policy and providing tools that simplify service navigation. Implementation will depend on the availability of the Innovative Ohio Platform, sufficient resources, and stakeholder participation, as well as compliance with regulatory requirements for defining and collecting key data.

Improvement Goal	Recommendation Language Summary	Client Response Summary
Produce and Publish Required Annual Report	The State Long Term Care Ombudsman is required by ORC § 173.17(A)(8)(a) to prepare and submit an annual report to the Governor and other officials with information including the complaints and issues raised by or on behalf of residents of long-term care facilities in Ohio. The last annual report prepared by the SLTCO was prior to 2020. To improve the transparency of the SLTCO, it should prepare and publish the required annual report in a timely manner.	The next step is to publish the 2025 Annual Report in October 2025. Success will be measured by the timely release of the report in compliance with R.C. §173.17(A)(8)(a), which include ensuring transparency and clearly demonstrating the activities of the Office.
Standardize Discharge Notice Process	Prior to an individual being transferred or discharged from a skilled nursing facility, it must send a copy of the notice to the SLTCO. There are various methods by which the SLTCO receives discharge notices and there is no regulation requiring that data be tracked or utilized. The SLTCO should work with relevant stakeholders to carry out an effort to create a template discharge form to standardize the format in which notices are submitted and also the data that is provided by each facility. In doing so, the SLTCO can improve data quality and improve the experience of Ohioans living in these facilities.	The Department will begin reviewing discharge notice regulations and stakeholder input, identifying priority data items, developing a Discharge Notice Submission Summary template, and publishing and promoting its use between July and October 2025. Success will be measured by timely and effective Ombudsman responses, more efficient data collection, and streamlined processing of required interventions, which include improving clarity, consistency, and usability of discharge information. Implementation will follow CMS and state regulations, with the SLTCO facilitating template development and guidance while avoiding prescribing the content or format of the actual discharge notices.

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Improvement Goal	Recommendation Language Summary	Client Response Summary
Develop and Enhance Statewide Strategic Plan	A formal strategic plan helps organizations make decisions that will benefit long-term goals. Currently, the SLTCO does not have a formalized strategic plan that aligns with the long-term goals of the Office. The SLTCO should develop a formal strategic plan and implement performance indicators that tie to goals identified in the plan. Data related to the performance indicators should be collected and measured to routinely assess the overall performance of the SLTCO program.	The Department will begin developing a statewide strategic plan, aligning regional plans with state goals, and establishing performance monitoring activities from October to December 2025. Success will be measured by integration of state and regional goals, alignment of objectives across regions, and implementation of the strategic plan with ongoing performance measurements, which include ensuring clarity, consistency, and accountability in achieving statewide priorities.

Ohio Department of Education and Workforce (ODEW)

Improvement Goal	Recommendation Language Summary	Client Response Summary
Improve SST oversight practices	The intention of the State Support Team system is to provide targeted assistance for identified and underperforming LEAs to improve student outcomes via SST consultation on key operational and instructional practices. The data currently reported to the Department does not allow adequate insight and measurement of the impact SSTs have as it relates to outcomes for LEAs. While change to the regional system may be necessary in the future, the Department should first ensure SST data captures the programmatic impact of SST activities on school districts before aligning the SST data collection process with performance measurement and evaluation best practices.	The Department's next steps include evaluating the SST system, implementing a new reporting system, expanding the Regional Needs Assessment Dashboard, streamlining the SST grant agreement, redesigning Regional Service Delivery Plans, and selecting new fiscal agents between June 2025 and July 2026. Success will be measured by improved data quality and consistency in direct service collection, enhanced regional service planning, focused grant agreements with measurable outcomes, and fully functional reporting and assessment tools, which include supporting effective service delivery and monitoring across all SST regions. Legislative limitations on redesigning the 16 statutory SST regions may affect implementation, and the Department is reviewing options for a revised proposal to the General Assembly.

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Improvement Goal	Recommendation Language Summary	Client Response Summary
Identify IDEA best practices	DEW should establish a process to document other state IDEA activities and best practices for identification and decisions making purposes to supplement the lack of federally available resources on this topic. Federal resources surrounding this topic for states are limited and have only recently been made available. Ohio should take the lead and use its working relationship with other states to document potential best practices and use identified best practices to establish more effective guidelines for set-aside fund spending.	The Department will begin building a dashboard for data collection, documenting best practices, and establishing student impact measures for IDEA Part-B discretionary projects between August 2025 and November 2025. Success will be measured by the development of standardized guidance for project impact evaluation, collection of FY26 impact data, and sharing and learning from other states through NASDSE engagement, which include improving project alignment with agency priorities and student outcomes. Internal coordination through the PIM council will ensure that all systems work together to holistically support students with disabilities.
Expand Data Catalog	DEW should expand its data catalog by building out a data inventory that completely maps all data elements they collect from LEAs to measures listed on its reports. Once a comprehensive data catalog is completed and maintained, DEW can leverage the repository's readily available capabilities to make effective, real time data governance decisions and uncover opportunities to scale back unnecessary data collections.	The Department staff will be completing training on the IOP Data Catalog from September to December 2025 and expanding the catalog starting January 2026 with plans of continuing indefinitely. Success will be measured by staff completion of the Data Catalog training, broader staff proficiency in using the catalog, and the progressive entry and completion of each database within the catalog, which include maintaining an up-to-date, comprehensive data resource.

Previous ORC § 117.46 Audit Release Status

Dating back to January 2019, OPT has released audits under ORC § 117.46 of 11 state agencies, one state board, one state commission, and 11 institutions of higher education including the state's co-located campuses. The following chart provides a brief overview of the clients receiving audits during our report timeframe including the number of recommendations issued and the status of those recommendations.

Client Recommendation Summary: January 2019 – June 2025

Release Year	Client	Total Recommendations	In Progress	Implemented	Not Implemented
FY 2019	Ohio Department of Administrative Services	5	0	5	0
FY 2019	Ohio Environmental Protection Agency	2	0	2	0
FY 2019	Ohio Department of Mental Health and Addiction Services	6	0	6	0
FY 2020	Ohio Department of Transportation	9	0	8	1
FY 2021	Ohio Department of Education and Workforce	8	0	8	0
FY 2021	Ohio Department of Transportation	14	0	14	0
FY 2021	Ohio Department of Health	7	1	6	0
FY 2021	Ohio Department of Public Safety	14	0	14	0
FY 2022	Ohio Department of Jobs and Family Services	6	1	5	0

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Release Year	Client	Total Recommendations	In Progress	Implemented	Not Implemented
FY 2022	Ohio Department of Higher Education	3	1	2	0
FY 2023	Ohio Department of Natural Resources	3	0	3	0
FY 2023	Ohio Department of Education and Workforce	10	2	8	0
FY 2023	Ohio Department of Higher Education	10	2	8	0
FY 2023	Belmont College	15	1	14	0
FY 2023	Central Ohio Technical College	15	0	15	0
FY 2023	Kent State Stark	15	0	15	0
FY 2023	Marion Technical College	15	2	13	0
FY 2023	North Central State College	15	4	11	0
FY 2023	Ohio University Eastern and Zanesville	15	2	13	0
FY 2023	Rhodes State College	15	1	14	0
FY 2023	Stark State College	15	0	15	0
FY 2023	The Ohio State University Regional Campuses	15	1	14	0
FY 2023	Zane State College	15	0	14	1
FY 2023	Ohio Department of Natural Resources	4	1	3	0

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| Release Year	Client	Total Recommendations	In Progress	Implemented	Not Implemented
FY 2023	Ohio Department of Administrative Services	3	0	3	0
FY 2024	Ohio Board of Nursing	3	0	3	0
FY 2024	Lakeland Community College	10	4	6	0
FY 2025	Broadcast Educational Media Commission	4	4	0	0
FY 2025	Ohio Department of Aging	9	9	0	0
FY 2025	Ohio Department of Education and Workforce	3	3	0	0

Source: Ohio Auditor of State

Note: In the FY 2020 Ohio Department of Transportation Audit, there was a recommendation relating to data-tracking. According to the Department, this has been rolled into a larger IT project that is not anticipated to be completed until 2029. It is the opinion of AOS that the recommendation could have been implemented on its own and within a five-year timeframe. As such, it is recorded as "not implemented (timed out)". The Department is required to submit written notification of the decision to not implement the recommendation within a reasonable timeframe to both the General Assembly and the Governor's Office.

Note: Zane State College indicated that one recommendation will not be implemented, highlighted in red above. For this recommendation, the institution is required to submit written notification of the decision to not implement the recommendation within a reasonable timeframe to both the General Assembly and the Governor's Office.

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Annual Report Dashboard

To provide more detailed information on each of these audits, OPT created a data dashboard. This dashboard shows the progress that recent and past clients have made toward implementing performance audit recommendations. The information presented in the dashboard is provided by each client through a mandatory annual reporting process.

The dashboard includes data on all performance audits of state agencies and higher education institutions released January 2019 to present, and it has three pages. The first page explains the layout of the dashboard and provides instructions the user; implementation data is presented starting on the second page. Below is an example of the setup of the second page.
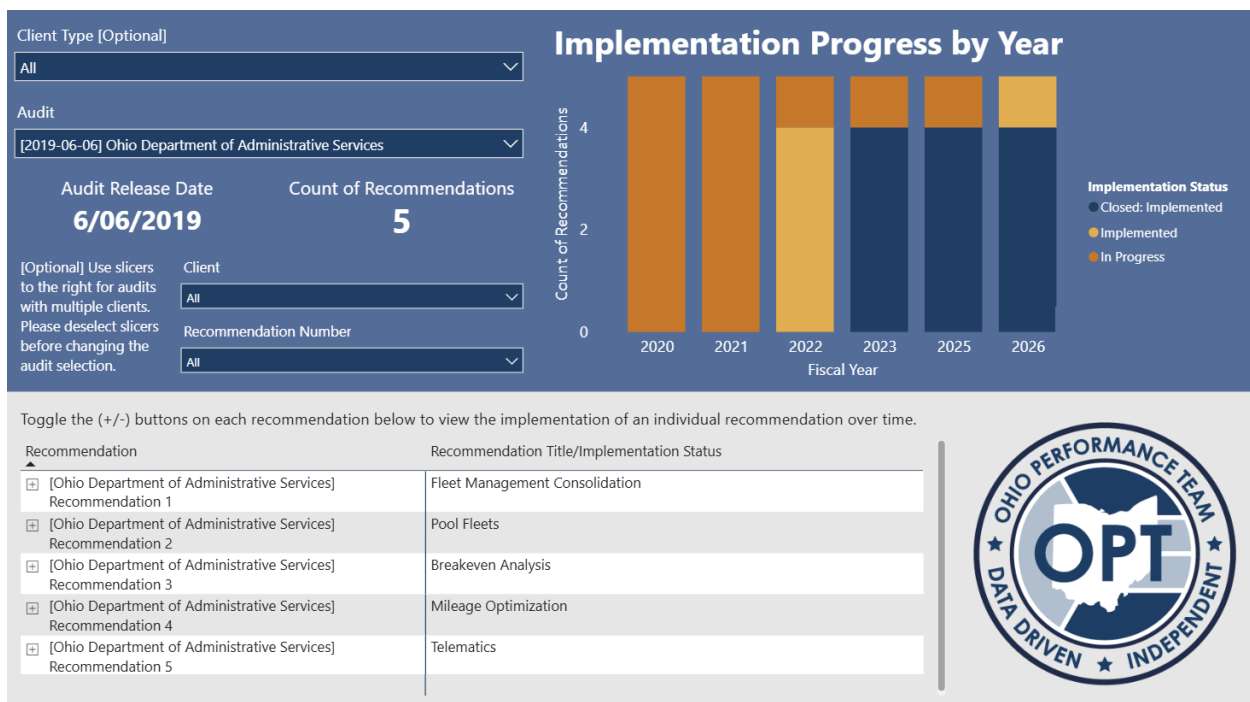
Users can select a client type (state agency or higher education institution) and then select a performance audit from the Audit drop-down. The "Implementation Progress by Year" column chart at the top right shows the progress that the client has made toward implementing their performance audit recommendations over time; users can see how many recommendations were marked as "in progress", "implemented", "not implemented and not planning to implement", or "not implemented (timed out)" in each of the fiscal years after the audit report was released. Any recommendations marked as "implemented", "not implemented and not planning to implement", or "not implemented (timed out)" in a given fiscal year are marked as "closed" in any following years, as OPT will have stopped requesting an update on these recommendations and closed them out.

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All recommendations made in the selected audit are listed in the table at the bottom of the page. Users can toggle the (+/-) buttons on each recommendation to expand the table to view the implementation progress on an individual recommendation over time. For more details, users can hover over lines in the table to read recommendation language as well as responses clients have provided on their progress.

The third page of the dashboard allows users to observe the implementation progress made to date on all performance audits of state agencies and institutions of higher education, rather than observe implementation progress for one particular audit. An example of the setup of this page can be seen below.
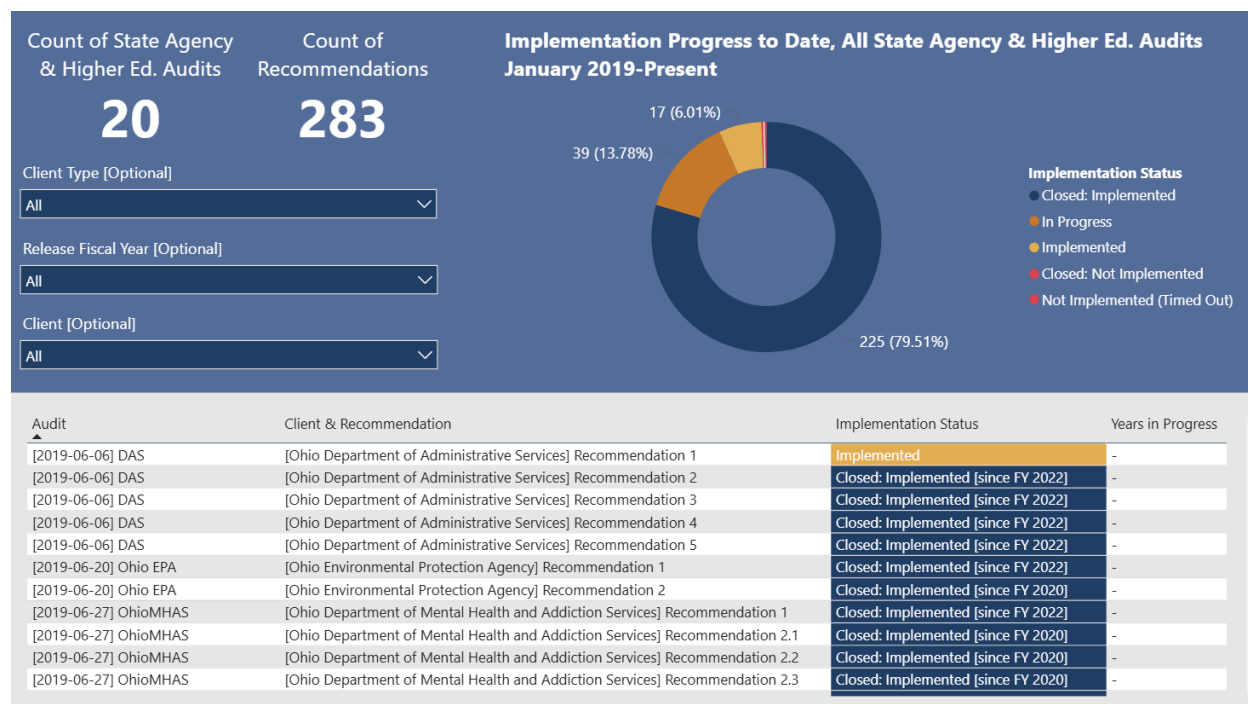
The "Implementation Progress to Date" donut chart shows the number of recommendations falling under each implementation status as of FY 2026. Users have the option to filter the page by client type, release fiscal year, or client using the drop-down boxes at the top left of the page.

All recommendations across all audits are listed in the table at the bottom of the page; users can see the implementation status to date of each recommendation. Selecting a "slice" from the donut chart above will filter the table to quickly show all recommendations under that implementation status. For more details, users can hover over lines in the table to read recommendation language as well as responses clients have provided on their progress. Furthermore, for those recommendations still in progress, the rightmost column of the table shows the number of years in which the recommendation has been in progress. If the user clicks the header of that column twice, the user can re-sort the recommendations in the table from the most years in progress to least. The table's original sort can then be reset by clicking the "Audit" column header.

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