



WHAT IS A PERFORMANCE AUDIT?

Performance audits are collaborative and beneficial to all types and sizes of government, from townships and villages to large state agencies.

A performance audit can be designed to increase customer satisfaction, reduce costs, align operations with mission and strategy, or improve the efficiency and effectiveness of operations.

The Ohio Performance Team has worked with a broad range of local and state entities to improve performance and outcomes.

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

We function like a consulting group with a proactive, forward focus. Our goal is to identify areas of inefficiency or ineffectiveness and provide recommendations for improvement.

ABOUT THE TEAM

The **Ohio Performance Team** (OPT) includes professionals with a blend of private and public sector backgrounds. Our team has in-depth experience in research, operations, business development, project management, and management.

We focus on improving program outcomes and service delivery to the public. We analyze public policy and drive meaningful dialogue among the general public and interested parties to transform government entities of all shapes and sizes.

Since 1995, we have completed over 400 audits with 13,286 recommendations and \$1.2 Billion in Potential Annual Savings. Further, we have identified taxpayer savings of approximately \$26 for every dollar spent auditing state agencies and institutions of higher education and \$20 for every dollar spent auditing local governments and school districts.

PARTS OF A PERFORMANCE AUDIT

PLANNING

We conduct research to gain a thorough understanding of the program/agency. We collaborate with clients to tailor the scope of our audits to address unique challenges and specific agency interests.

AREAS WE HELP WITH

FIELD WORK

We interview staff, observe operations, and collect / analyze data, all of which are properly documented. The length of this part of the audit is impacted by staff and data availability.

REPORTING

Based on our field work, we draw conclusions about agency operations and prepare a report. Per auditing standards, all information in our reports is supported by our work papers.

Information TechnologyMatching Supply and DemandContinuous ImprovementFightsizingState Compliance RequirementsResource OptimizationFederal Compliance RequirementsBusiness IntelligenceHuman CapitalStrategic PlanningFactorial Compliance RequirementsBusiness IntelligenceHuman CapitalObta Driven Decision MakingFactorial Compliance Decision MakingFactorial Compliance Decision Making

WHAT OUR CLIENTS SAY

Interpretation Department of Agriculture

"I am grateful to the performance audit team for helping to identify ways our laboratories can better serve our customers and ensure transparency through a more uniform and comprehensive cost methodology."



Department of Administrative Services

"The report provided valuable insight on data collection to improve enterprise fleet services, particularly by supporting our goals to onboard additional agencies to the managed fleet program and implement telematics."



"It was an absolute pleasure working with your team. Getting objective observations that can be used to serve the community as a whole is one of the most difficult challenges of being an elected official. I feel strongly that has been accomplished here."



"The audit team was great to work with. The district is grateful for the Auditor's Office partnership and support and for the final report which is a blueprint to better fiscal health."

To learn more, contact us or visit us online:

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ohioauditor.gov/performance

- Milton Friedman