

OHIO AUDITOR OF STATE  
KEITH FABER

# 2025 ANNUAL REPORT

Efficient



Effective



Transparent



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# 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



Ohioans should have confidence that their state and local governments are not abusing their tax dollars. Our mission at the Auditor of State's Office is to help ensure that Ohio's public dollars are being used legally and that instances of waste or fraud in public spending are identified and stopped.

In the last fiscal year, our Audit team released 3,961 audits, including 3,381 financial audits that identified \$2,490,690 in findings for recovery issued from 137 reports of misspent funds.

During FY 2025, our Special Investigations Unit (SIU) helped convict 18 corrupt public employees and issued 25 findings for recovery totaling more than \$2 million.

This report summarizes some of our office's accomplishments over the last year:

### Final Report on Columbus Zoo Fraud Released; Details Shocking

Our Special Investigations Unit report on the theft of public funds at the Columbus Zoo was finalized and revealed a simply shocking level of deception by those involved. More than \$2.3 million in Zoo assets were misappropriated by former top executives through personal purchases, falsified records, and abuse of Zoo resources — including luxury suites, vehicles, and barter accounts. The misconduct involved systemic collusion, inadequate oversight, and clear breaches of fiduciary responsibility. Four of these executives were found guilty of their crimes and sentenced to time behind bars. (See the [SIU section of this report](#) for more detail.)

### Special Investigations Unit Continues to Stop Theft of Public Monies

The Auditor of State's SIU has helped to convict more than 140 individuals during the last six years. These individuals have been caught and convicted of stealing Ohio tax dollars. SIU continues to work with local, state, and federal agencies to help bring criminals to justice.

### Law Requiring Fraud Training for Public Employees Proves Successful

In 2024, we helped pass a law requiring training for all public employees and elected officials on how to detect and report suspected fraud. This effort has led to more than 400,000 public employees learning how to recognize and report alleged fraud, theft in office, and misuse or misappropriation of public money.

### Finance, once again, recognized for outstanding work

The Finance Department's [2024 Annual Comprehensive Financial Report](#) was awarded the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the 27th year in a row. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.



Keith Faber  
Ohio Auditor of State

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**Jodie Schumacher of Richland County is Prosecutor of the Year.**



**Speaking at the LGS Winter Training**



**Auditor Faber at the Boys & Girls Club**



**At the Lake County Roundtable**



**Meeting with the Sheriff's Association**

# AOS INITIATIVES

# Initiatives & Accomplishments

## Protecting Taxpayer Dollars from Cyber Criminals

The Auditor of State’s Office has issued advisories and bulletins — beginning in March 2023 and April 2024 — warning public offices about business email and phishing scams, providing detailed recommendations to prevent fraudulent changes to vendor or employee payment information. AOS also provides free [cybersecurity training and policy resources](#) for local governments, including workshops, on-demand videos, and suggested internal controls to help officials spot and avoid cyber threats targeting public tax dollars. While these efforts have had a positive effect, in just the last two years the Auditor of State’s Special Investigations Unit has identified more than 228 attempted or successful schemes carried out against public offices. These criminals have managed to steal \$8.7 million from Ohio’s taxpayers.

## Training Public Employees How to Recognize and Report Fraud

Since taking office in 2019, Ohio Auditor of State Keith Faber has prioritized mandatory fraud-reporting training for all public employees and elected officials. Public employees must complete the training every four years, with employers required to collect certificates and maintain records for AOS audit review. Since the training course has been required, more than 400,000 public employees have viewed and completed the public [fraud training awareness program](#). In addition to the training, AOS continues to urge swift fraud reporting to improve detection and recovery of misused taxpayer funds and strengthen anti-corruption enforcement across local and state agencies.

## Targeting Late Fees

AOS has pursued aggressive enforcement to curb costly late fees incurred by local officials in public audits, declaring that such penalties represent “gross negligence” and should not be the responsibility of Ohio’s taxpayers. This effort has led to 118 findings for recovery related to late payments between 2019 and 2024 — part of more than 652 total recovery orders totaling about \$1.2 million — and has required local officials to repay these improper expenditures personally. AOS consistently stresses [greater fiscal discipline](#) among township and village officers, warning that repeated failures to meet payment deadlines may result in personal liability for those responsible.

## Helping Schools Plan for Fiscal Health

AOS officially launched [Financial Health Indicators](#) (FHI) for school districts in May 2025, building on a tool the office has used since 2016 for cities and counties. The program generates two FHI reports per district — one preliminary (using unaudited current-year filings and prior audits) and one final (after audit completion) — to assess 16 metrics including fund balances, revenue trends, debt service, and operating deficits. By using a traffic-light rating system (green, yellow, red), Auditor Faber aims to flag emerging fiscal stress early so district treasurers can address issues before they escalate into fiscal emergencies.



# 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.

## Financial Audits

### Center for Audit Excellence

The Center for Audit Excellence (CFAE) comprises experienced auditors and managers who are experts in auditing standards, accounting principles, and federal government requirements. CFAE also works with independent public accounting (IPA) firms in Ohio to promote, enable, and enhance the quality and consistency of IPA audits performed on behalf of the Auditor of State (AOS).

CFAE oversees and ensures 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), Financial Accounting Standards Board (FASB), and the federal government.

CFAE is also responsible for creating, monitoring, and reviewing audit 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.

CFAE has a rigorous continuous updating process for preparation and maintenance of the AOS Audit Manual and tests several audit programs, tools, practice aids, and reporting examples for auditors and IPAs. These updates ensure compliance with evolving auditing, accounting, and federal standards. Currently, CFAE maintains 36 Audit Program Groupings including 856 audit procedures. We also maintain a total of 770 practice aids either on our internet or intranet, or in TeamMate (the AOS audit documentation software), with an additional 609 files linked within various practice aids.

#### CFAE offers:

- High-quality services to auditors and clients
- Independence from regional 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 a significant number 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 eight audit regions and the AOS Medicaid Contract Audit Section (MCA), Ohio Performance Team (OPT), Data & Information Technology Audit (DITA), and Special Investigations Unit (SIU).
- IPA report and working papers reviews
- Consultation with IPAs on technical issues
- Collaboration with local government associations and state and federal agencies
- TeamMate+ implementation and maintenance
- Maintenance of the AOS Executive Summary Portal
- Maintenance and updating of AOSAudit 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 enhancements and improvements of AOS practice
- Maintenance of the Hinkle System
- Enhanced monitoring of two colleges/universities
- Internal regional peer reviews for the seven Ohio regions

## Accomplishments and Efforts

### *National Peer Review*

Members of CFAE served as team members for the national peer review of one other state, and for the planned reviews of at least two additional states in fiscal year 2026.

### *Compliance Standards*

CFAE continually evaluated and updated policies and procedures for Confirmation of Independence, among other programs to more clearly document our compliance with ever-changing auditing standards.

### *COVID-19 Response*

CFAE continued to be an integral part of the Auditor of State's COVID-19 federal funding response team. AOS worked with local governments and state and federal agencies, as Ohio and the nation continued to respond to COVID-19.

## By the numbers

*July 2024 through June 2025*

**3,961**

Total reports released

**3,381**

Financial audits released

**\$2.491 million**

Findings for Recovery issued from 137 reports

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**Audits performed by both AOS and Independent Public Accountants include:**

Financial and compliance audits

Agreed-upon procedure (AUP) engagements

Basic audits

As part of the COVID-19 resources CFAE maintains on the AOS website, CFAE developed a Frequently Asked Questions document to assist local governments with decisions they may encounter related to COVID-19 federal funding. Additional COVID-19 federal funding guidance is posted on the COVID-19 Guidance for Clients page, which includes guidance graphics for general program requirements, single audit rules, and related accounting and reporting topics to simplify and summarize requirements in a more digestible format.

### *Federal Program Resources Page*

CFAE also maintains a federal program resources webpage ([ohioauditor.gov/resources/federal.html](https://ohioauditor.gov/resources/federal.html)) to help users find critical information related to federal programs. The general federal resources page contains information about single audits and local governments' responsibilities under the Uniform Guidance Act; presentations, checklists, and other pertinent information on federal procurement requirements; food service guidance, including vendor vs. service organization graphics; links to training programs; and many other tools and federal programs guidance.

#### **CFAE also:**

- Worked with federal and state agencies to gain expertise in federal program requirements to aid governments in their management of these programs and effectively develop testing procedures for auditors.
- Worked with the Ohio Department of Education and Workforce for traditional school and community school-related items.
- Worked with other divisions in the Auditor of State's Office, such as the MCA division, to assist in practice aid updates, TeamMate+ procedure updates, and consultations.
- Provided support for reduced-service engagement (e.g., Agreed Upon Procedures and Basic Audits) including:
  - o Maintaining and updating key resources such as:
    - Practice aids
    - TeamMate+ procedures
    - Fact sheet for auditors, clients, and IPA firms
    - AOSAM 41300 Agreed-Upon Procedures [AUP] Engagements
  - o Responding to consultations related to reduced-service engagement waivers and other matters.
- Updated the Village dissolution procedures for Financial Audits and Agreed Upon Procedures engagements to reflect changes to the applicable Ohio Revised Code sections introduced by House Bill 101 and House Bill 331 of the 135th General Assembly.
- Actively participated in the AICPA's Government Audit Quality Center (GAQC) 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.



- Kept current 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.
- Represented the office on several NSAA, GAQC, GFOA, and AGA committees, as well as various Single Audit, COVID-19, and GASB Working Groups, which gives our office a voice in drafting and implementing new accounting pronouncements, auditing standards, and federal requirements as well as implementing changes to the National Peer Review requirements and process.
- Played an integral role on the NASACT Single Audit Expert Panel, a 14-member group that represents the views of and advocates for state auditors in the Compliance Supplement review process.
- Currently performing a public interest audit of a university in accordance with Ohio Revised Code (ORC) [§ 117.11\(B\)](#). The results of the public-interest audit are expected to be released in FY 2026.
- Currently monitoring state universities and colleges for compliance with the requirements outlined in Ohio Administrative Code (OAC) [126:3-1-01](#). Monitoring of the state universities and colleges includes, but is not limited to, verifying that unaudited financial statements are filed with the Auditor of State, verifying that the state universities and colleges obtain an annual audit, evaluating significant audit findings, as well as other matters that may affect the fiscal health of state universities and colleges.
- Worked with LGS on a report on accounting methods for a university placed in fiscal watch by the Ohio Department of Higher Education as required by OAC [126:3-1-01](#).
- Assisted in about 240 GASB 68 census data examinations.
- Evaluated potential independence conflicts identified on the confirmations of independence of all AOS staff.
- Completed internal regional peer reviews for the seven local government regions.
- Completed the semi-annual evaluation of the State of Ohio sinking fund.
- Assisted in drafting five bulletins.
- Assisted LGS in updating the Uniform School Accounting System Manual, with support and collaboration from DITA, Ohio Department of Education and Workforce, Ohio Association of School Business Officials, and practitioners in the field.
- Provided comments and suggestions on due process documents from standards setting boards throughout the fiscal year, including:
  - o GASB's Preliminary Views (PV) document on Infrastructure Assets
  - o GASB's Exposure Drafts (ED) on Subsequent Events and 2025 Implementation Guidance
  - o AICPA's ED on External Confirmations
  - o GASB's Preliminary Views (PV) document on Severe Financial Distress and Probable Dissolution Disclosures

- Implemented the following AICPA auditing standards (SAS) and GASB accounting standards effective during or by the end of FY 2025:
  - o SAS No. 147, *Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance With Laws and Regulations*
  - o GASB Statement No. 101, *Compensated Absences*
  - o GASB Statement No. 102, *Certain Risk Disclosures*
- Continued to develop and improve updates required by the following AICPA auditing standards, which are effective for Dec. 31, 2023, and subsequent fiscal year end audits:
  - o SAS No. 143, *Auditing Accounting Estimates and Related Disclosures*
  - o SAS No. 144, *Amendments to AU-C Sections 501, 540, and 620 Related to the Use of Specialists and the Use of Pricing Information Obtained from External Information Sources*
  - o SAS No. 145, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement* which are applicable for Dec. 31, 2023, and subsequent fiscal year ends.
  - o SAS No. 148, *Amendment to AU-C Section 935* (amendments not arising from SAS No. 142)

### Working with DITA

Our DITA department has made great strides in automating certain audit tests and risk assessments and producing results for regional financial auditors to evaluate in their working papers. CFAE continued to work with DITA to identify opportunities where AOS can use electronic tools and capabilities, including audit data analytics and computer-assisted techniques, in performing risk-assessment procedures, tests of internal controls, substantive analytical procedures, tests of details, compliance tests, and procedures to help AOS optimize its use of available technologies and leading practices. For example, DITA and CFAE recently worked together to improve automated testing working papers for entities that use RITA to collect income taxes and entities with financial institutions enrolled in the OPCS.

We also worked with DITA to automate a JFS template for county testing of JFS programs and will continue to work on efforts to automate additional JFS testing. In addition, we continued to assist in revisions to the County Auditor Real Estate testing over county apportionment of local taxes at both the county and local level. These working papers and tests will affect almost all of our local government audits and should eventually result in considerable time savings for field auditors once they are fully developed and rolled out. In addition, CFAE has been researching areas in which artificial intelligence could be incorporated into our job duties to increase our efficiency and effectiveness in the services we provide to our office.

### The Change Committee

CFAE continued to moderate the Change Committee developed as a result of the FY 2021 AOS consulting engagement to gather, communicate, track, implement, and disseminate important suggestions for change elevated from AOS staff to senior leadership for final approval. The

Change Committee comprises members of the CFAE, each AOS division, each Financial Audit region, and the Deputy Audit division. Together, the members of the Change Committee evaluate change suggestions for feasibility and vote whether to advance those suggestions for final approval. This platform has been well received and gives the employees a voice to share suggestions and ideas that would benefit everyone in the office.

### *TeamMate*

CFAE also continued to support and maintain TeamMate. TeamMate+ is the AOS standard for documenting our audit projects. It provides a common platform for documenting, reviewing and sharing work during and after the 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 testing upgrades and user support is also the responsibility of CFAE TeamMate Champions.

Users are supported through manuals, demos, and help guides. CFAE TeamMate Champions are responsible for migrating seven years of engagements from TeamMate AM to TeamMate+ as well as keeping TeamMate+ current by testing and implementing vendor updates.

CFAE maintains seven testing cabinets, including 856 audit procedures and 47 practice aids built into TM+ for engagements performed by AOS auditors.

### *Audit Approach Revisions*

As mentioned earlier, CFAE continued to improve implementation of SAS 145 and 148 and the related resources provided to auditors. These improvements clarify the requirements of SAS 145 and 148 and continue to guide auditors through risk assessment processes and proper audit documentation.

To enhance auditors' understanding of these standards, CFAE:

- Updated 22 AOSAM Chapters
- Updated 30 practice aids, which includes the development of new practice aids relating to SAS 145 and 22 practice aids for SAS 148
- Updated 158 teammate procedures
- Provided about 3.5 hours of new training materials for implementing the standards and using improved, simplified audit procedures and practice aids
- Offered 30-minute booking sessions throughout the fiscal year for direct questions from field auditors
- Maintained an expanding FAQ section to address questions about SAS 145 and SAS 148 implementation; the FAQ currently addresses 64 questions.

- Continued to streamline the risk-assessment documentation process by updating the ASM and developing a risk library.

CFAE has also provided our work to the Indiana SAO and has provided our input on implementation to both the Minnesota and Oregon State Auditors Offices.

### *Ohio Compliance Supplement*

CFAE published its annual update to the 2025 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 update process, CFAE evaluated 99 legislative bills passed to determine whether the requirements should be incorporated into the OCS. OCS Chapters 1-3, applicable to all entity types, was issued in November 2024, and OCS Chapter 4, applicable to Traditional Schools, Community Schools, ESCs, or STEM/STEAM Schools, was issued in May 2025.

### *Auditor Resources*

CFAE continued to maintain the AOS Auditor Resources intranet pages which provide auditors with a central location for 1,546 CFAE-developed files, practice aids, and guidance needed to perform their engagements in addition to the 206 files CFAE maintains for AOS' external webpage.

We completed almost 1,500 audit consultations and report reviews. Additionally, CFAE was involved in the preparation and presentation of 78 trainings throughout the year -- 54 external and 24 internal – serving AOS auditors as well as contracted IPAs, local governments, and other federal and state agencies.

CFAE continued customer-service improvement efforts begun in FY 2022 to enhance and improve our customer service experience for our internal and external customers. The goal is to provide exceptional service, and we continue to look for innovative solutions to meet and exceed customer expectations. This has resulted in improving our effectiveness and efficiency by identifying where we can continue to improve our process, practice aids and tools, assistance provided, and timing of our updates to meet the needs of all internal and external customers. During FY 2025, we gathered a team of regional auditors along with CFAE representatives to discuss improvements to the current process of implementing new auditing and accounting standards. This 12-week process allowed auditors in the field to develop innovative changes to the CFAE process to meet their expectations.

GASB issued guidance aimed at improving capital asset reporting in light of the recent addition of “right to use” assets from the implementation of GASB Statement No. 87, Leases, GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, and GASB Statement No. 96, Subscription-Based Information Technology Arrangements. GASB Statement No. 104, Disclosure of Certain Capital Assets, provides targeted



improvements to the disclosure requirements in GASB Statements 87, 94, and 96 by requiring separate presentation of the intangible assets in the notes to the financial statements as well as requiring disclosure by major class of asset. Additionally, this statement addresses disclosures regarding “assets held for sale” and provides a clearer definition of what qualifies as that type of asset. Therefore, CFAE has begun review and evaluation of the necessary updates.

### *Wrongful Imprisonment Certification*

CFAE adjusted the amount owed to a wrongfully imprisoned individual and certified the adjusted amount to the Ohio General Assembly and the Ohio Court of Claims in accordance with the requirements of ORC [§ 2743.49](#).

### *Campaign Contribution Limits*

As required by ORC [§ 3517.104](#), CFAE certified the Secretary of State’s calculations to adjust the campaign contribution limits specified in ORC [§ 3517.102](#), [§ 3517.10\(B\)\(4\)\(e\)](#), and [§ 3517.101](#).

### *Election Recount Charges*

As required by ORC [§ 3515.072](#), CFAE certified the Secretary of State’s calculations to adjust the election recount charges specified in ORC [§ 3515.03](#) and [§ 3515.07](#).

### *Financial Health Indicators for Schools*

CFAE assisted in the development of the Financial Health Indicators (FHI) for Schools based on historical data for entities that had been declared in fiscal distress. The FHI help to recognize early signs of fiscal stress. Schools’ FHI information is available on the Auditor of State website.

### *Fiscal Integrity Act*

The Fiscal Integrity Act allows for the removal of local government fiscal officers if they knowingly, purposefully, or recklessly engage in misconduct or fail to perform legally mandated fiscal duties. The process begins with a sworn affidavit submitted to the Auditor of State, who determines whether the evidence meets a clear and convincing standard. If so, AOS forwards the case to the Attorney General, who may then file for removal in court. The Center’s role includes reviewing submissions, coordinating internal legal analysis, and formally communicating findings to all parties involved.

## **Data & Information Technology Audit (DITA)**

The Data and Information Technology Audit (DITA) department consists of 39 Information Technology (IT) auditors and managers. These auditors test IT general controls, application controls, and federal compliance at various state agency and local 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, storage, and analysis to interpret large amounts of data on a centralized basis, supporting auditors across various AOS divisions.

### *IT Control Testing*

#### **During state fiscal year 2025, approximately, DITA:**

- Trained more than 400 financial auditors on the updated IT General Controls Testing program to identify risks related to use of IT and how to comply with SAS 145, and provided more guidance regarding IT control best practices.
- Tested IT controls at more than 300 local entities (a large increase from prior years) and, where applicable, recommended best practices to help ensure IT controls met the overall objective of the entity and to help keep financial data secure.
- Provided control testing assistance documents for auditors to use on AOS school audits that use ITCs and IT control testing for three AOS school audits that don't use ITCs.
- Tested IT controls, including federal compliance controls, at 15 state agencies and, where applicable, recommended best IT practices to help ensure controls met the overall objective of the agencies and to help keep financial data secure.
- Tested System Development Life Cycle (SDLC) controls over the new Medicaid management system (OMES) at the Ohio Department of Medicaid.
- Completed 20 Service Organization Control 1 Type 2 (SOC 1 Type 2) reports including 18 ITCs, the SOCC, and OAKS.

### *Data Initiative*

DITA focused on these areas related to data analysis in 2025:

#### **Storage and quality**

- Expanded the use of cloud service storage solutions including the implementation of a data lake architecture.

#### **Data processing and automation**

- Prepared OAKS Transaction file projects for all state agency clients used by our financial auditors to perform data analytics and sample transactions for substantive testing.
- Continued automated processes for over 10,000 data files for more than 1,000 schools and local governments. In addition, DITA prepared workpapers covering Cash, Compliance Testing, Income Tax Revenue, Intergovernmental Revenue, Debt, and Real Estate. Real Estate Settlement Data acquisition has expanded to all 88 counties.
- Continued to use Machine Learning in current processes as well as looking for other ways to use Machine Learning.
- Continued migrating to serverless cloud workflows to optimize automation efficiencies.

#### **Output and delivery**

- Maintained automated processes to help financial auditors complete audits more effectively. DITA delivers packages, including prepared work papers, automatically to financial auditors as the data is processed.

- Launched a new self-service store for delivery improvements. This includes a new way for auditors to request any missing documentation, which alert the Data Team when the request is submitted. The self-service store is live for all entity types.

### Training

- Provided improved training and staff development for staff heavily involved in data work.
- Provided succinct demonstration webinars for staff members for each deliverable.

### Data Collaboration Projects

During fiscal year 2025, DITA worked with various other divisions of the AOS to provide services:

- Maintained a public facing [Map of Convictions](#) with the help of the Special Investigations Unit (SIU). The map is an interactive graphic showing every conviction in Ohio since Auditor Faber took office in January 2019.
- Established data coordination meetings with various Auditor of State departments to further data initiatives within other departments.

### Independent Public Accountants (IPA)

The AOS relies on the assistance of, and contracts with, IPAs to perform statutorily required audits of each public office. From July 1, 2024, through June 30, 2025, the AOS released 1,490 financial audit reports performed by IPAs, including 1,272 traditional financial audits and 218 Agreed-Upon Procedures engagements.

During fiscal year 2025, the CFAE performed 42 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 52 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 app developed by the Auditor of State's Office that allows financial statements and debt and demographic data to be uploaded to the AOS.

- During FY 2025, financial statements from 5,447 entities were filed through the Hinkle System — about 95 percent of the entities required to file reports during the year.

## Medicaid by the numbers

July 2024 through  
June 2025

**53**

Compliance  
examinations,  
identifying \$3.1  
million in improper  
payments

**55**

Total AUP reports,  
identifying \$32,000  
in findings and  
\$4.6 million in  
unsupported  
or nonfederal  
reimbursable  
costs.

**56%**

Covered services  
not matched to a  
verified Electronic  
Visit Verification  
entry.

- The data and the unaudited financial statement document filed via the Hinkle System is posted on the AOS website, increasing public access and transparency.
- The Hinkle System is used to compile the Financial Health Indicators for counties, cities, and school districts.

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

- During FY 2025, based on compliance examinations conducted by MCA, one provider was referred to the Ohio Attorney General's Medicaid Fraud Control Unit, which is responsible for the investigation and prosecution of fraud in the Medicaid program.
- Also during FY 2025, MCA continued its involvement with the Healthcare Fraud Prevention Partnership (HFPP), which is a voluntary public-private partnership that helps detect and prevent healthcare fraud through data and information sharing. MCA used the data to open one Medicaid provider compliance examination.
- Under an interagency agreement with the Ohio Department of Medicaid, MCA performs Agreed-Upon Procedures on the cost reports of intermediate-care facilities for individuals with intellectual disabilities. The facilities included the developmental centers operated by the Ohio Department of Developmental Disabilities and PASSPORT administrative agencies.
- 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 government.



- During fiscal year 2025, MCA released the following reports:
  - o A public interest audit of the Ohio Department of Medicaid’s compliance with the implementation of the Electronic Visit Verification (EVV) system. The 21st Century Cures Act, passed in Congress in 2016, requires states to implement EVV for Medicaid-reimbursed personal care services and home health care services that require in-home visits by a provider.

MCA reviewed data from Jan. 1, 2022, through Dec. 31, 2022, to determine whether Medicaid payments for certain in-home services were supported by electronic verifications and to identify potential barriers to compliance. Among other findings: More than half (56%) of covered services were not processed through the EVV system, meaning paid services were not electronically matched to a verified EVV entry; Ohio was among 34 states not requiring EVV during the year reviewed, which contributed to low compliance. A total of 37 of 100 providers in the sample reviewed did not submit any EVV data, and approximately \$1.1 billion of \$2 billion in paid claims were not matched to an EVV visit.

- o 53 compliance examinations identifying over \$3.1 million in improper Medicaid payments.
- o 22 Agreed-Upon Procedures reports on an intermediate-care facility identifying more than \$12,000 in findings and more than \$134,000 in unsupported or non-federal reimbursable costs.
- o Four PASSPORT administrative agency AUP reports identifying over \$13,000 in nonfederal reimbursable costs.
- o 22 AUP reports on county boards of developmental disabilities and seven associated councils of government identifying over \$20,000 in findings and over \$4.5 million in unsupported or nonfederal reimbursable costs.

## SIU by the numbers

FY 2025:

**1,704**

Tips submitted  
regarding  
suspected fraud

**140**

Average number  
of open cases  
in our Special  
Investigations Unit

**18**

Convictions

**(866)  
FraudOH**

The number to  
call to report  
suspected fraud in  
government

## Did you know?

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

## Special Investigations Unit

The Special Investigations Unit (SIU) serves as a link between the Auditor of State's Office and the law enforcement community. SIU consists of 12 investigators, 24 forensic auditors, three attorneys, and others who combine investigative, forensic audit, and legal specialties into one cohesive team. SIU has collaborated with federal, state, and local law enforcement agencies in cases across Ohio.

### In FY 2025:

SIU received 1,704 tips regarding suspected fraud and noncompliance with laws in governmental agencies throughout Ohio. These tips came from many sources, including public employees and concerned citizens. Most complaints were received through email (236), the fraud hotline (151) and our website (348).

This year, the work of SIU helped secure 18 convictions related to 12 state and local governments. These convictions represent 74 charges, including four theft-in-office convictions, and restitution totaling \$2,046,145. Additionally, SIU issued 25 findings for recovery as a civil remedy to help 17 state and local governments recover public dollars totaling \$384,702.

At any given time, SIU has about 140 active special audits and investigations. Here are two examples of the cases completed by SIU in fiscal year 2025:

### Meigs County Sheriff (Meigs County)

The Darke County Sheriff's Office requested assistance from SIU to audit and investigate allegations a former fiscal officer, David Peterson, was paying himself for numerous positions and purchasing several items from a power-equipment dealer for personal use.

For the period of Jan. 1, 2012, through Jan. 31, 2022, the special audit and investigation confirmed Mr. Peterson misappropriated expenditures totaling \$31,711.46. Mr. Peterson served as the Village Mayor from Jan. 1, 2012, through April 30, 2020. Shortly after becoming mayor, he terminated the fiscal officer and assumed those duties as well. Mr. Peterson was overpaid for his time serving individually as the mayor and fiscal officer due to improper calculations for the partial years of service. Furthermore, the mayor and fiscal officer positions were determined to be incompatible. As a result, Mr. Peterson overpaid himself a total of \$17,299.99. He made five purchases of various equipment with village funds for his

personal use, resulting in a loss to the village of \$12,152.78. After the investigation began, Mr. Peterson returned most of the equipment to the village. In addition, Mr. Peterson reimbursed himself \$2,258.69 without any support or proof of proper public purpose regarding these expenditures.

Mr. Peterson was indicted by the Darke County grand jury on one count of grand theft and one count of theft in office. He entered a negotiated plea to one count of theft in office, a fourth-degree felony. The judge ordered the felony charge stayed subject to Mr. Peterson's completion of a substance abuse / mental health intervention program for a period up to 60 months under specific stipulations, which included restitution totaling \$37,788.04, including audit costs. The court said upon payment of all restitution, court costs, and fees of supervision, it would consider a request to terminate in lieu of conviction. Full restitution has been made.

### **The Columbus Zoological Park Association (Delaware County)**

A whistleblower tip to The Columbus Dispatch alerted a reporter to excessive spending by zoo executives. The article highlighted several areas of concern, including zoo-owned rental homes inhabited by Chief Executive Officer Tom Stalf's in-laws and Chief Financial Officer Greg Bell's daughter, as well as family and friends using tickets to concert and sporting events in suites paid for with zoo funds. A joint investigation was launched by SIU and the Ohio Attorney General's Office.

The special audit and investigation covered the period of Jan. 1, 2011, through May 31, 2021, and reviewed the following items:

- Credit card purchases
- Transactions made from the IMS and ITEX barter account systems
- Promotional disbursements
- Country club memberships and associated monthly incidentals
- Zoo executive vehicle purchases
- Disbursements made by the zoo to Uptown Signs

The investigation revealed fraud, waste, and corruption through several schemes perpetrated by the zoo executives and included the following:

- Concealment of vehicle ownership by Director of Purchasing Tracy Murnane to personally profit from vehicle sales to the zoo.
- \$100,085.50 in payments made to Uptown Signs, a company owned by Tracy Murnane's wife, where true ownership was concealed.
- \$37,882.81 in personal purchases made with zoo credit cards.
- \$71,467.30 in personal purchases made with the zoo's barter accounts.
- \$116,914.32 in country club memberships and incidentals that were not related to zoo business.

- \$169,147.38 in executive vehicle purchases despite Tom Stalf having a vehicle allowance in his compensation package.
- \$81,321.25 in lost revenue to the zoo from rental properties because Tom Stalf and Greg Bell charged their family members drastically under fair market value.
- \$44,232 in VIP ticket and experience packages at the Dublin Irish Festival that were determined to be solely for personal use by Director of Marketing Pete Fingerhut.
- \$351,282.99 in suites, additional tickets, and catering at the Schottenstein Center and Ohio Stadium related to Ohio State games and concert events.
- \$1,051,523.89 in suites, additional tickets, and catering at Nationwide Arena related to Columbus Blue Jackets games, concerts, and other athletic events.
- \$20,000 in cash bribes solicited by Pete Fingerhut and paid by a zoo vendor.



**Auditor Faber at the press conference announcing the final release of the Columbus Zoo investigation report.**

The investigation identified \$2,335,193.35 in misappropriated zoo assets and expenditures, which supported criminal charges against former Stalf, Greg Bell, Fingerhut, Murnane, and former Purchasing Logistics Coordinator Grant Bell. A Delaware County grand jury handed down a 90-count indictment against Stalf, Greg Bell, and Fingerhut. Murnane and Grant Bell subsequently pleaded to Bills of Information. The final negotiated pleas were as follows:

**Tom Stalf:** 15 counts including aggravated theft, conspiracy, telecommunications fraud, and tampering with records. He was sentenced to seven years in prison, \$315,572.65 in restitution (which he has repaid), and a \$10,000 fine.

**Greg Bell:** 14 counts including aggravated theft, conspiracy, and tampering with records. He was sentenced to three years in prison, \$583,697.44 in restitution, and a \$10,000 fine.

**Pete Fingerhut:** 17 counts including aggravated theft, conspiracy, tampering with records, telecommunications fraud, and falsification. He was sentenced to five years in prison, \$639,297.33 in restitution, and a \$10,000 fine.

**Tracy Murnane:** 8 counts including grand theft, complicity in the commission of an offense, forgery, telecommunications fraud, filing incomplete false and fraudulent returns, and certificate of title. He was sentenced to 60 days in jail, three years of community control, 40 hours of community service, \$90,000 in restitution (which he has repaid), and a \$5,000 fine.

**Grant Bell:** 1 count of theft. He was sentenced to two years of community control, 40 hours of community service, \$8,554.61 in restitution (which he has repaid), and a \$1,000 fine.



# 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 sessions included one day of in-person instruction for each region. Audit regions received up to 8.4 CPE credits, while the State region received up to 7.2 CPE credits.
- The spring training was held in the same format, consisting of one day of training for each region. It provided 6.6 CPE.
- A series of on-demand webinars released throughout the year totaled 17.6 additional CPEs for auditors.
- The office continued to send notice of external live virtual training opportunities that provide additional CPE hours throughout the year.

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

The Fiscal Integrity Act (FIA), enacted March 23, 2015, raises the bar of accountability for fiscal officers across the state. The law helps deter accounting errors and fraud with increased training requirements and a removal process for fiscal officers. The FIA portal tracks required continuing education credit hours for more than 4,400 registered users. It offers more than 598 training courses, and fiscal officers receive an electronic certificate of completion for filing and auditing purposes once training is completed.

## 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. The program brought in more than 205 attendees and provided several updates, including DEW EMIS Updates, 2024 Ohio Compliance Supplement (OCS) Update, ESSER Fiscal Funding Cliff, and a 2024 Federal Update. Attendees earned a total of 6.6 Yellowbook CPE hours.

## Combined IPA Conference

The Combined IPA Conference was presented as a live virtual event. About 152 participants attended from 79 firms. Topics included IT Controls in a Financial Statement Audit; ARPA State and Local Fiscal Recovery Funds: Essential Updates for Auditors; Common Issues Identified in Reviews; and a GASB and Federal Update. Attendees earned 7.2 Yellowbook CPEs.

## Village Fiscal Officers and Clerks Training

The office was able to provide another set of regional Village Fiscal Officer Trainings this year. The trainings were available to fiscal officers and clerks from villages, townships, libraries, and other special districts. The in-person village trainings covered topics such as OPERS, ODOT SEFA Process, budgeting, preparing for a single audit, round tables, and fraud case studies.

These trainings took place in Athens, Perrysburg, Twinsburg, Dayton, and Columbus. We had approximately 519 total attendees across the five locations. Attendees were eligible for up to 6.0 FIA and 6.0 CPIM Credit Hours.

### **Ohio Township Association Annual Conference**

In February, the Ohio Township Association presented the in-person annual conference. The Auditor of State's office provided workshops titled Legislative Updates Impacting Fiscal Duties, Chart of Accounts: Knowing Which Fund to Use, UAN 101, Utilizing the UAN Cemetery Module, UAN Update, Understanding Certificate of Revenues, and Tax Receipts.

### **Annual Local Government Officials Conference**

The two-day conference, with CPRT Training the night before the first day, was an in-person event again this year. The conference provided more than 448 attendees with information on topics such as the Ohio Budgetary Law, investment tips, cybersecurity, government fraud, accounting basics, grant writing, spear phishing theft and fraud, OPERS, and performance audits. As we did in the previous year, the office partnered with the Ohio Treasurer of State's (TOS) Office to provide a CPIM certification track put on by speakers provided by the TOS Office. Attendees could earn up to 10.75 continuing education hours that qualify toward the Fiscal Integrity Act and CPIM 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 about 350 in-person attendees and 650 virtual attendees. The agenda included information on the latest fraud schemes and how to combat them.

### **Speaker Requests**

The Training Department processed 103 external speaking engagement requests. The office provided speakers for 77 external events hosted by 40 organizations.

## By the numbers

July 2024 through  
June 2025, LGS  
helped prepare:

**210**

Financial  
reports

**135**

Basic Financial  
Statements

**9**

Supervision  
engagements

**27**

Cash Basis  
Statements

**LGS also  
responded to  
or helped with:**

**23**

Local government  
reconciliations

**1,554**

Inquiries on  
various subjects  
from 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 local government 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:

- 210 financial reports, including 39 Annual Comprehensive Financial Reports (ACFR)
- 135 Basic Financial Statements (BFS)
- Nine supervision engagements (both ACFR and BFS)
- 27 Cash Basis Statements

In addition, LGS received 180 fund-approval requests.

Currently, LGS is the fiscal supervisor of 13 local governments and two school districts in fiscal emergency, providing financial counsel to both the entities and the oversight commissions in recovery efforts. We are also assisting two local governments and one school district in fiscal watch and another four local governments in fiscal caution.

In fiscal year 2025, LGS performed an examination of the financial forecast that led to the declaration of fiscal emergency for Trimble Local School District. In addition, LGS performed two fiscal analyses under ORC Chapter 118 that led to fiscal emergency declarations for Vienna and Madison Townships. In addition, the city of Alliance was terminated from fiscal watch in FY 2025. Staff also provided to the aid to the villages of Ithica and Rendville in the process of involuntary dissolution.

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 staff:

- Responded to 1,554 constituent/client inquiries from various governments answering questions about accounting, budgeting, and reporting.
- Performed 23 local government reconciliations, allowing the entities to once again produce accurate reports presented to decision-makers.
- Provided 28 one-on-one fiscal officer trainings.
- Had 20 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 provides technical assistance in eliminating their deficits.

In 2021, LGS began a program offering four free hours of service to fiscal officers experiencing issues that could jeopardize the financial health of their entity. In FY 2025, LGS provided 17 fiscal officers with this service.

The UAN timely reconciliation program also began in 2021. This program ensures UAN fiscal officers are performing reconciliations in a timely manner. In the event UAN fiscal officers do not perform timely reconciliations, LGS reaches out to discuss concerns. During fiscal year 2025, LGS reached out to 203 UAN fiscal officers to offer assistance.

In May 2025, school districts began receiving final Financial Health Indicator Reports at the filing of their audit report. On May 30, 2025, 30 school districts were notified of their Financial Health Indicator report and the heightened potential of fiscal distress. Letters to these schools offered assistance from LGS in understanding the affect of the indicators. Financial Health Indicator Reports have been issued to local governments since 2021.

The division assisted in preparing AOS bulletins on estimating capital assets historical costs using the Consumer Price Index, Cannabis, and GASB 101. We also teamed with other AOS staff to further our goal of providing new manuals to villages and townships.

LGS collaborated with CFAE, DITA and externally with the Ohio Association of School Business Officials and the Ohio Department of Education and Workforce, to update the Uniform School Accounting System User Manual, which was released in May 2025.

After Central State University was placed into fiscal watch, LGS in coordination with CFAE, prepared an accounting report pursuant to Ohio Administrative Code (OAC) § 126:3-1-01. At this time, we are awaiting a response from the University to the report. The report was released July 3, 2025.

#### **LGS focus on internal projects:**

- For fiscal year 2025, LGS implemented a new program titled “Staff Office Hours”. Time has been set aside four days a week by the Assistant Chief Auditor and the Executive Project Manager, specific to all LGS staff but with a focus on newer staff, for availability

to discuss accounting theory, compilation work papers, running of the office, or even day-to-day activities. The goal of this program is to ensure that questions are answered in a timely fashion, should supervisors be predisposed, allowing staff to confidently move forward on their assignments. It has a second goal of ensuring a positive work environment, allowing for staff to have a platform to discuss any issues they may be dealing with in their regions.

- Staff across LGS, along with LGS administration, continued developing comprehensive new-hire training manuals and videos.
- Representatives of the various divisions have continued to discuss topics and ideas relevant to our daily work. This brainstorming approach inspired the development of the LGS + Audit = Success group that routinely meets to discuss thoughts and concepts that, when viewed from different perspectives of the office, lead to a more productive office environment.
- The focus of LGS technical staff is to prepare TEAM members to better serve our clients by implementing GASB 100 and 101. A GASB 101 calculation shell and a source document shell were developed to assist regions throughout the implementation process. Preliminary work was done in coordination with CFAE and DITA on extracting sick and vacation balances from data received by DITA from SSDT. The hope is to develop a more automated processes for both preparers and auditors. The staff also assisted Fiscal with preparation and review of the office's Annual Comprehensive Financial report (ACFR). The ACFR was completed about 100 days after fiscal year end.
- Members of LGS participated in an officewide administrative review of sections and references of the Ohio Revised and Administrative Codes applicable to the requirements of the Auditor's office. Reviews were to confirm that all references to this office were properly assigned to divisions and the code directives were being addressed by the appropriate divisions and executed accordingly ensuring there were functions in place to carry out those directives. Notations found during the course of this review were collected and submitted to the Legislative Affairs Division for consideration in requesting legislative changes.
- LGS assisted the Training Department in the development of live training programs providing local government officials and fiscal officers education opportunities on a variety of topics. The main focus was to develop workshop presentations at the Local Government Officials Conference, which was attended by more than 400 public officials.

**LGS staff also:**

- Assisted in preparing responses to the Governmental Accounting Standards Board (GASB) exposure draft/preliminary views documents addressing:
  - o Severe Financial Stress and Probable Dissolution Disclosures
  - o Subsequent Events
  - o Implementation Guidance Update — 2025
  - o Infrastructure Assets
  - o Disclosure and Classification of Certain Capital Assets



- Appeared as a guest presenter at National GFOA's Accounting Academy in Columbus in April 2025
- 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 conversion software application. Worked with IT on the Web-GAAP rewrite and successfully completed the transition of hosting the application from the State Software Development Team (SSDT) to the Auditor's office.
- Served on the National Association of State Auditors, Comptrollers and Treasurers' Lease Standards Implementation Workgroup and a member of their Accounting, Reporting and Auditing Committee.
- Served on National GFOA's Accounting, Auditing and Financial Reporting Committee and also a member of their workgroup on Rethinking Financial Reporting.
- LGS provided 58 educational presentations to both Auditor staff and local government financial officers. Presentations to local government financial officers provided knowledge and skills in governmental accounting, budgeting, and reporting. Internal staff presentations were designed to enhance the development of staff in office divisions as well as within the section. Outside the office, educational presentations were delivered to:
  - o Ohio Municipal Financial Officer Association
  - o Ohio Township Association
  - o Buckeye Sheriff's Association
  - o Ohio Association of School Business Officials
  - o National and Ohio Government Finance Officers Association
  - o Ohio Agricultural Society
  - o Ohio Municipal League
  - o Auditor's Village Clerk Fall Trainings
  - o Local Government Officials Conference
  - o IPA Conference

# 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 FY 2025, OPT completed five performance audits of state agencies or institutions of higher education: the Ohio Department of Administrative Services Next Gen 911 Program, Cleveland State University, Broadcast Educational Media Commission, Ohio Department of Aging, and the Ohio Department of Education and Workforce.
- OPT worked on additional performance audits in the higher education arena; audits of Cuyahoga Community College and the University of Akron will be released in FY 2026.
- The department also released reports for the following fiscally distressed school districts to help improve the cost effectiveness of their operations, resolve financial difficulties, and provide transparent information for the management of these entities as they make difficult decisions to remain financially solvent:
  - Conotton Valley Local School District
  - Steel Academy (Community School)
  - Ravenna City School District
  - Bedford City School District
  - Portsmouth City School District

OPT completed client-requested work for local governments, including Madison Township (Richland County), Tuscarawas County Job and Family Services, Franklin County Community Based Corrections Facility, and Summit County Job and Family Services. We also completed a feasibility study of the Washington County 911 Dispatch services, which was a joint project with Washington County and the cities of Marietta and Belpre.

## Accomplishments

- Served on the National State Auditor's Association Performance Audit, Peer Review, Excellence in Accountability, and Emerging Leaders Conference Committees
- Thirty percent increase in audit output compared with prior year
- Released special reports on local officials' compensation and longitudinal school finance

# Legislative Affairs

## 135th General Assembly

**Senate Bill 104:** Modernized the College Credit Plus (CCP) program by implementing several key recommendations from the Auditor of State’s 2022 performance audit. These updates aim to expand access and participation by allowing students to enroll semester-by-semester, improving credentialing pathways for high school teachers to offer CCP courses, and requiring institutions to provide orientation programming for CCP students.

**House Bill 234:** Included a targeted provision to strengthen accountability by excluding theft-in-office convictions from eligibility for record sealing, ensuring greater transparency and public trust in government.

**House Bill 315:** Authorized the Auditor of State to pay certain costs on behalf of colleges and universities that are in — or at risk of entering — fiscal caution, watch, or emergency. This provision enhances the state’s ability to proactively support financially distressed institutions.

## 136th General Assembly | House Bill 96 (FY26–27 Operating Budget)

- Provided full funding for the Local Government Audit Support Fund, allowing the Auditor of State to continue offering high-quality, affordable audit services to local governments across Ohio.
- Supported the expansion of the Performance Audit Division, enabling the office to conduct more in-depth reviews of state agencies and identify additional opportunities to improve efficiency and save taxpayer dollars.
- Established a new process for declaring fiscal caution for institutions of higher education, where the Auditor’s Office may assist or conduct any audit or analysis necessary.
- Directed the Auditor of State to conduct several performance audits as requested by the legislature, including reviews of the Ohio Judicial Conference, the Public Utilities Commission of Ohio, the Indigent Defense program, and the state’s Medicaid program.
- In collaboration with the Buckeye Sheriffs Association, the Auditor’s Office developed a Certificate of Transition for outgoing sheriffs to provide essential operational and financial information to their successors, supporting smoother leadership transitions.
- Enacted the provisions of House Bill 248, a modernization of the Auditor of State’s statutory responsibilities. The bill updates outdated language, eliminates ineffective provisions, and better aligns the Revised Code with the current mission and operations of the Office.
- Incorporated cybersecurity provisions from Senate Bill 203 and House Bill 283, requiring all political subdivisions to adopt and maintain a cybersecurity program that safeguards their data and IT systems. The legislation also:
  - o Prohibits payment of ransomware demands unless explicitly approved by a resolution of the legislative authority.
  - o Requires reporting of ransomware or cybersecurity incidents to both the Ohio Department of Public Safety and the Auditor of State.

These provisions were included in House Bill 96 and take effect September 30, 2025.

## Legal Division

The Legal Division is the in-house counsel that provides legal advice to the Office on all aspects of the duties of the Auditor of State. Among other responsibilities, the Legal Division:

- Provides legal advice to AOS employees regarding financial audits, performance audits, and Medicaid contract audits  $\frac{3}{4}$  responding to about 2,000 requests a year for advice and review from those divisions.
- Reviews and make referrals to the Ohio Ethics Commission on behalf of the Auditor of State's Office with respect to potential violations of the Ohio Ethics laws.
- Advises on legal questions related to the work of the Local Government Services, Human Resources, Finance, Information Technology, Legislative Affairs, and Public Affairs.
- Reviews and updates the Ohio Compliance Supplement each year in partnership with the Center for Audit Excellence.
- Drafts, reviews, and negotiates contracts entered by the Ohio Auditor of State for a variety of services and products. In calendar year 2024, attorneys consulted on 73 contracts.
- Serves as a liaison to the Ohio Attorney General's office in litigation matters involving the Auditor of State's Office. This includes all actions filed by or against the Office.
- Helps employees of the Auditor of State's Office who are called as witnesses in cases where the Auditor of State is not a party.
- Helps with finding-for-recovery collection actions filed by the Ohio Attorney General.

### Professional Training

The Legal Division offers in-house training to employees of the Auditor of State's Office and also presents specialized training to professional organizations representing Ohio's local government officials. The Division presents Certified Public Records Training sessions, which every elected official or their designee in Ohio is required to take once each term. Last year, more than 2,475 elected officials or their designees attended CPRT presentations. More than 1,200 completed the AOS three-part, on-demand presentation.

### Findings for Recovery Database

In accordance with Ohio Revised Code (ORC) § 9.24, the Legal Division maintains information contained in the findings-for-recovery database available on the website of the Auditor of State's office. This page enables governments to search for contractors or vendors who have outstanding and unpaid findings for recovery. The Legal Division updates the database based on quarterly reports received from the Ohio Attorney General.

### Open Government Unit

The Legal Division serves as the Open Government Unit, which is responsible for responding to all public records requests submitted to the Auditor of State. In 2024, the Division processed 520 requests.

## 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

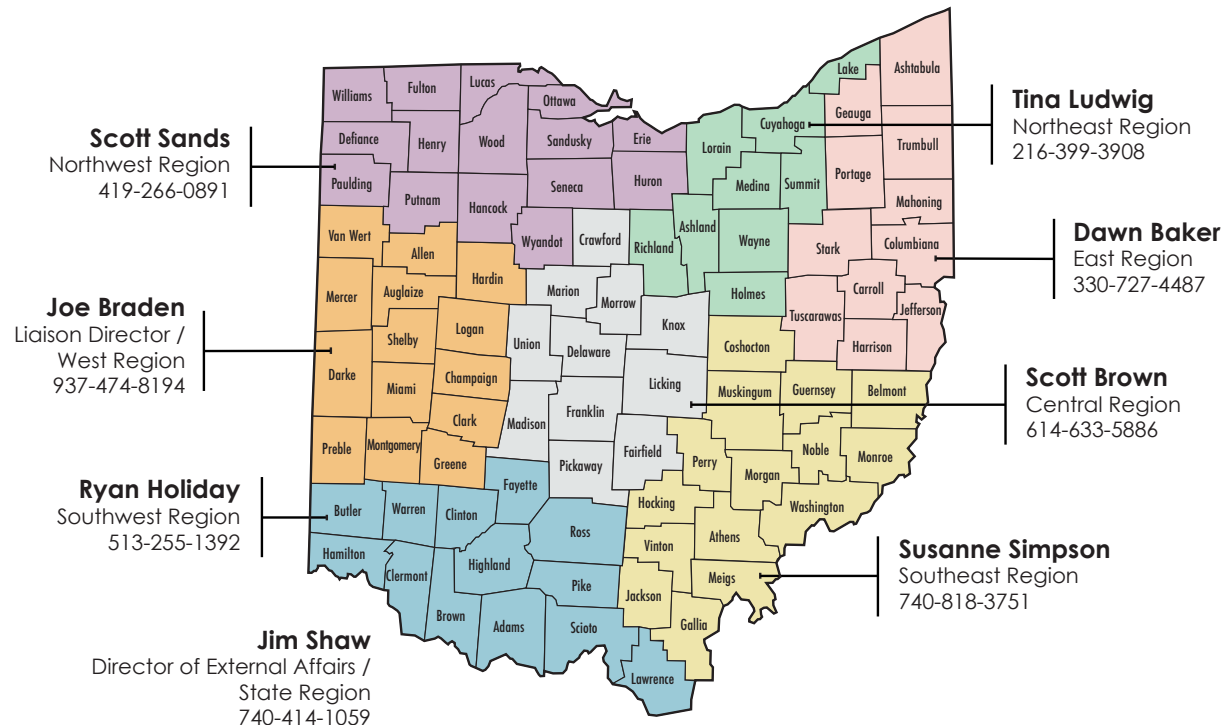
To help the public and the media understand complex audit information, the division continues to expand its use of multimedia to enhance the presentation of information through:

- 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.

### Regional Liaisons





# 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.

### *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.

## College Internships and Co-ops

As Ohio's chief compliance officer, the Auditor of State's office is tasked with making Ohio governments more efficient, effective and transparent. The AOS believes that a pipeline of talent is crucial in fulfilling its important role. College internships and co-ops are an excellent way to build that pipeline and the AOS is dedicated to hosting dozens of interns and co-ops each year.

Here are a few facts about our programs:

- Interns perform hands-on work with full-time audit staff — receive the same duties as entry-level auditors.
- Work throughout a semester or over the summer.
- Interns learn auditing techniques and gain insight into government operations.
- Positions are available statewide.
- Interns have an inside track to permanent positions after graduation.

To date, the AOS hosted over 55 interns this year and 60 last year. Many of our interns are offered and accept full time positions at the AOS and go on to have meaningful and successful careers here.

Any college students interested in exploring internship or co-op opportunities can reach out to our recruitment team at [recruiting@ohioauditor.gov](mailto:recruiting@ohioauditor.gov).

## Future Leaders Fellowship

This is an immersive, 10-week program that provides hands-on work experience to college students who identify as being underrepresented, have faced and overcome adversity, or have demonstrated a commitment to diversity in their community. The fellowship, which provides housing and transportation to the Downtown AOS office, is intended to build confidence in practical skills to benefit the students' long-term career paths and community involvement. The program, now in its third year, is designed for undergraduate and graduate students, of any major, attending Ohio and bordering state colleges and universities. Through three years of the program, 13 Future Leaders Fellows have been hosted by the AOS and a majority of them have accepted or completed additional internships at the AOS.

## Corporate Work Study with Cristo Rey High School

The Ohio Auditor of State has partnered with Cristo Rey High School over the last five years participating in the Corporate Work Study program. Cristo Rey students are placed in an internship role at the AOS with a goal of gaining on-site work experience, building confidence, and learning how to work in a corporate environment and connect lessons from the classroom to a career. The students work on-site at the AOS five days a month in divisions such as IT, Human Resources, and Communications. Over 14 Cristo Rey students have been placed at the AOS and had successful internships.

# 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 can access the information they need to efficiently perform their duties.

During FY 2025, IT started or completed the following projects:

**WebGAAP hosting.** The AOS has been modernizing the WebGAAP application, which is designed to help local governments convert year-end cash basis information into a financial report that conforms to GAAP. Part of this development effort is for our office to take over hosting the application.

**GP replacement.** The office issued an RFP to seek a replacement for our small, aging ERP application, GP. A vendor was selected to implement Microsoft's Dynamics 365. We will wrap up the Gap analysis phase of the project shortly.

**Subscription-based Adobe license testing.** Adobe has changed its licensing model for Adobe Acrobat from perpetual to subscription-based licenses. IT has procured several subscription licenses for testing.

**Website review for accessibility.** We performed an accessibility review of our website to prepare for new federal standards that go into effect in April 2026.

## UAN

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 the Columbus area.

### In FY 2025:

UAN continued the effort to rewrite the application to be a hosted web application. This is a multiyear effort and will benefit the entities that use UAN through increased availability from any internet connection.

## Finance

Among other duties, the Finance Department is responsible for budgeting, contracts, leases, controlling board submissions, procurement, purchasing-card administration, asset management, billing and revenue, collection of delinquent accounts, and annual external financial reporting. The department also assists with public-records requests, and processes and records audit division bank confirmation requests.

### In FY 2025:

- Finance continued to strongly encourage the use of electronic checks for payment of monthly invoices. Electronic check payments have less risk associated with them (i.e., mail fraud) and payments are typically posted to client accounts within 24 hours of being settled. The Department continues to see growth with clients using this feature.
- The Finance Department uses the Office's eServices Portal, giving clients 24/7 access to their account information. eServices provides clients with detailed billing and payment history along with other pertinent account information at their convenience.
- In Fall 2024, the Finance Department prepared and submitted the fiscal year 2026–2027 biennial budget for the Auditor of State's Office. The budget went into effect July 1, 2025.
- The Auditor's Office continues to monitor costs associated with office space. The overall reduction of space has been a significant cost saving to the Office. The Finance Department continues to work with other divisions in cost savings measures.

## GFOA Award

The Auditor of State's 2024 Annual Comprehensive Financial Report, prepared by the Finance Department, was awarded the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the 27th year in a row.

The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting and represents a significant accomplishment by a government and its management.

# 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

## Contacts

### Administration

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[fraudohio@ohioauditor.gov](mailto:fraudohio@ohioauditor.gov)

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