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OHIO AUDITOR



**A Legislative Briefing
from the AOS**

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Ohio Auditor of State
Dave Yost

www.ohioauditor.gov

Auditor of State's Office

- Responsible for auditing 5800 entities
- Rooting out fraud and corruption in public offices
- Conducting Performance Audits for governments at all levels



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Policy Initiatives

- Fiscal Officer Integrity Act Implementation
- ShareOhio and HB 5
- DataOhio Initiative from HB 130
- O.R.C. 118 Reform
- Streamlining the Village Dissolution Process



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Fiscal Officer Integrity Act

- Law establishes minimum training/education requirements for fiscal officers and treasurers at the local level
- New rules put into place establishing minimum requirements for appointed fiscal officers

4



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Training Rules

- Sets the minimum benchmark for appointed or hired fiscal officers (See handout)

5



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ShareOhio

- ShareOhio.gov is an innovative equipment sharing portal amongst government entities
- Allows local governments to track sharing of equipment
- Optional enrollment program

6



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ShareOhio and HB 5

- HB 5 is an initiative our office is proposing to further the cause of ShareOhio
- Risk of Loss Provision
- Business Case Studies in the LEAP Fund



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Business Case Studies and the LEAP Fund

- **L**everage for **E**fficiency, **A**ccountability, and **P**erformance (LEAP) Fund
 - Currently is a revolving loan program for local governments to do performance audits



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LEAP Fund Under HB 5

- The LEAP Fund would continue to function as it currently does
- Half of the money in LEAP would be used to conduct business case studies for local governments



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DataOhio and HB 130

- HB 130 (Duffey) is an initiative to promote transparency in government
- Permissive language establishes a uniform chart of accounts in rule
- Permissive language establishes uniform accounting procedures for all local governments in rule

O.R.C. 118 Reform

- Adjust the Financial Planning and Supervision Commission Make-Up
- Revise the procedures to deal with failure to submit or implement a recovery plan

Financial Planning Commission Make-Up

- 4 ex-officio officers would stay the same
 - Treasurer of State
 - Director of Office of Budget and Management
 - Mayor
 - President of Council
- 3-at-large members would consist of Governor's appointee, Mayor appointee (subject to concurrence of council), County Auditor.

The Financial Recovery Plan

- Enforcing the 85% of expenditures rule for the following:
 - Failure to submit or implement the plan
 - Failure to provide accurate financial data within 10 days of the beginning of the month
 - Failure to identify and consider the use of all non-restricted funds

Streamlining Village Dissolution

- Revises the procedure for the submission of village dissolution petitions
- Provides the procedures for transfer of assets at onset of dissolution

Dissolution Petitions

- Allows petitions for dissolution to be submitted to the Board of Elections
 - Petitions can already be submitted to the legislative authority
- Decreases the signature threshold to qualify for the ballot

Transfer of Assets

- Allows for a timely transfer of tangible assets (equipment, buildings, etc.)
- States that the cash balance can only be transferred after an audit by AOS
- Water and sewer transfers must be done in a timely manner per an agreement by the village and township

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17  **DAVE YOST**
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18
