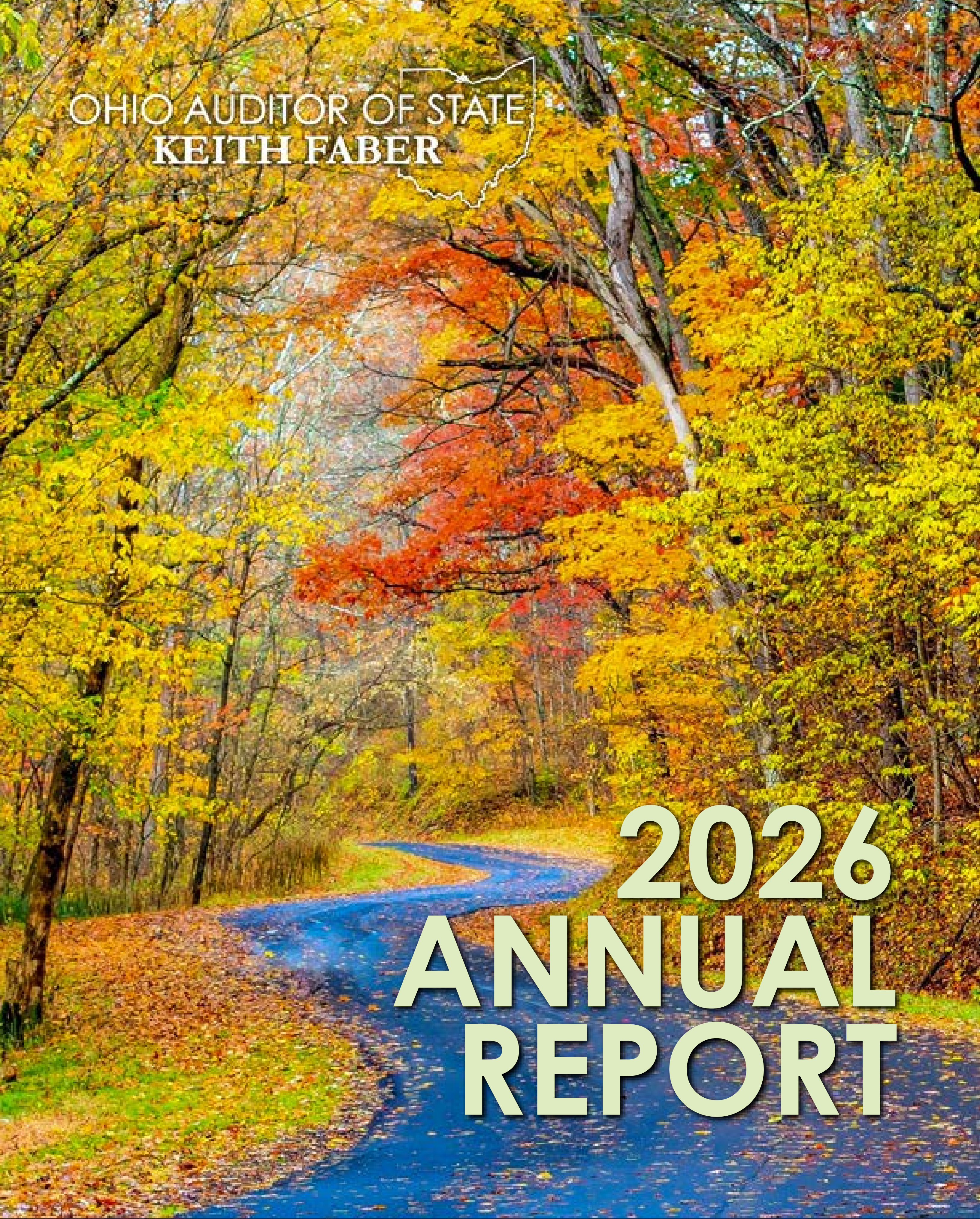

OHIO AUDITOR OF STATE
KEITH FABER

2026 ANNUAL REPORT

Efficient • Effective • Transparent

OHIO AUDITOR OF STATE
KEITH FABER

65 East State Street
Columbus, Ohio 43215
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ohioauditor.gov

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

Thank you for taking a few moments to learn more about the work of the Ohio Auditor of State's Office.

Every day, our mission is clear: Protect taxpayer dollars, hold public officials accountable, and help Ohio's governments serve their communities. During the last year, we've made great progress in three areas that have a direct impact on Ohio's taxpayers.

Holding Public Employees Accountable

When public officials abuse the trust placed in them, taxpayers deserve action. Our Special Investigations Unit works closely with prosecutors and law enforcement to investigate allegations of fraud, theft, and corruption involving public employees. Those efforts have led to criminal charges, convictions, restitution, and other actions that reinforce an important message, public office is a public trust.

Helping Communities Stay Ahead of Cyber Threats

Cyberattacks are no longer just a problem for large corporations—they're a growing threat to schools, townships, cities, counties, and other public entities. That's why we've expanded our cybersecurity efforts to help local governments identify vulnerabilities, strengthen their defenses, and better protect the sensitive information and taxpayer resources they are entrusted to safeguard.

Protecting Public Benefits from Fraud

Every dollar lost to fraud is a dollar that can't be used to help someone who truly needs it. We've continued working with our state and local partners to identify fraud in public benefit programs, improve oversight, and support efforts that stop improper payments before more taxpayer money is lost.

These are just a few of the priorities we've pursued that reflect what the Auditor's Office is all about: Protecting taxpayers, promoting transparency, and helping public officials do their jobs well. We're proud of the progress we've made, but we know there's always more work to do. We will continue that work on behalf of the people of Ohio.

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

Keith Faber

Ohio Auditor of State

Table of Contents

Alex Komorowski, left, Loren Henthorne, and K.J. Haynie at the OTA Winter Conference.

Lt. Gov. Jim Tressel, with Asst. Auditor Sloan Spalding, presents Bob Hinkle with a signed Ohio State Buckeyes helmet and a proclamation recognizing his 40 years of service.

Auditor Faber testified before a joint meeting of the House and Senate Medicaid committees.

The Auditor tours Stirling UltraCold, which makes freezers for the medical community.

Auditor Faber met with Wayne County Sheriff Thomas Ballinger and deputies to tour the county's new justice center.

AOS INITIATIVES

Initiatives & Accomplishments

Protecting Taxpayer Dollars from Criminals

The Auditor of State actively protected taxpayer dollars throughout the year by expanding fraud detection efforts, strengthening Medicaid program integrity, and improving financial accountability across Ohio's public sector. The Office used data-driven oversight, strengthened partnerships with law enforcement and state agencies, and deployed practical tools to identify problems earlier and safeguard public resources.

Finding Fraud

The Auditor of State expanded its use of data analytics to identify fraud, partnered with law enforcement and state agencies to investigate suspicious activity, and improved reporting channels for Ohioans to report wrongdoing. The Office launched the Ohio Public Benefits Fraud Tip Line, enabling citizens and public employees to submit reports of suspected abuse of taxpayer-funded benefit programs directly to investigators. The Office reviews each credible tip and directs investigative resources to the highest-priority cases.

Protecting Medicaid Resources

The Auditor of State worked with the Ohio Department of Medicaid and other partner agencies to identify questionable billing practices, detect improper payments, and investigate potential fraud within the Medicaid program. The Office also supported the development and implementation of new legislative tools that enable agencies to detect suspected fraud earlier and intervene more quickly to prevent additional losses of taxpayer dollars.

Promoting Fiscal Responsibility

The Auditor of State conducted audits, fiscal monitoring, and performance reviews to help state and local governments strengthen internal controls, increase transparency, and improve the use of public funds. These reviews identified waste and inefficiencies and provided actionable recommendations that public officials used to improve financial management practices and strengthen long-term fiscal stewardship across Ohio communities

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 continuously 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 review and evaluation for state and regional local government financial auditors and other AOS divisions
- Training, both internally to auditors and externally to clients, state agencies, national organizations, 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 Independent Public Accountants (IPA)

- Manuals and handbooks for auditors and clients
- Daily consultation services for eight audit regions and AOS' Medicaid Contract Audit Section (MCA), Ohio Performance Team (OPT), Data & Information Technology Audit (DITA) and Special Investigations Unit (SIU) divisions.
- IPA report and working papers reviews
- Consultation with IPAs on technical issues
- Collaboration with Local Government Associations, State and Federal Agencies
- TeamMate + support and maintenance
- Maintenance of the AOS Executive Summary Portal
- Maintenance and updating of AOS' Audit 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 ongoing enhancements and improvements with AOS practice
- Maintenance of the Hinkle System
- Enhanced monitoring for two colleges/universities
- Internal regional peer reviews for the seven local regions and the state audit region

Accomplishments and Efforts

National Peer Review

Members of CFAE served as team members for the national peer review of two other states, and for the planned reviews of at least two additional states in fiscal year 2027.

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.

Federal Program Resources Page

CFAE also maintains a federal program resources webpage (ohioauditor.gov/resources/federal.html) to help users find

By the numbers

July 2025 through June 2026

3,966
Total reports released

3,631
Financial audits released

$8.663 million
Findings for Recovery issued from 146 reports

Audits performed by both AOS and Independent Public Accountants include:

Financial and compliance audits

Agreed-upon procedure (AUP) engagements

Basic audits

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; 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.

Hot Topics

Hot topics are important items that relate to audits contracted to Independent Public Accountants (IPAs). They range from something that the IPA should simply be aware of before performing the audit to Findings for Recovery. In December 2025, CFAE assumed the responsibility for communicating hot topics to the IPA firms, which had previously been handled by each region.

As part of the process, CFAE revamped their process for maintaining hot topics including changing the network folder for hot topics to mimic the Final Audit PDF folder structure to keep the issues organized by region and constructing and maintaining a spreadsheet to document hot topics currently outstanding and those that have been resolved. This spreadsheet also enables regional management to identify issues related to audits in their respective regions as well as the status of those issues.

Members of CFAE tasked with overseeing/handling the hot-topic process meet weekly to review any potential hot topics and any follow-up information received for existing hot topics since the previous week's meeting. Currently CFAE has well over 500 hot topics to monitor and has resolved nearly 250 hot topics since taking over the hot topic communication

CFAE also:

- Works 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.
- Works with the Ohio Department of Education and Workforce on a continuous basis for Traditional School and Community School related items.
- Works with other divisions in the Auditor of State's office such as the MCA division to help assist in practice aid updates, TeamMate+ procedure updates, and consultations.
- Provides support for Reduced Service Engagement (e.g., Agreed Upon Procedures and Basic Audits) including:
  - 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
  - Responding to consultations related to reduced service engagement waivers and other matters.

- Provides support for Assertion-Based Census Data Examination Engagements for four Cost Sharing Multiple Employer Plans (OPERS, OP&F, STRS, SERS) including:
  - Maintaining and updating key resources, including:
    - Practice aids
    - TeamMate+ procedures
    - AOSAM 41200 Assertion Based Examination Engagements (In Progress)
  - Responding to consultations for exceptions, audit reactions, and treatment relating to census data and pensionable wages.
- 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 participates 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.
- Keeps 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), Financial Accounting Standards Board (FASB), and the Federal government.
- Represents the office on several NSAA, GAQC, GFOA, and AGA committees, as well as various Single Audit 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.
- Plays 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 ORC 117.11(B). The results of the public interest audit are anticipated to be released in FY 2027.
- Currently monitoring State Universities and Colleges for compliance with the requirements outlined in Ohio Admin. Code 126:3-1-01. Monitoring of the State Universities and Colleges includes, but is not limited to, verifying 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 impact the fiscal health of State Universities and Colleges.
- CFAE is responsible for working with LGS to perform the procedures necessary to report on the accounting methods for a university or college placed in fiscal watch by the Ohio Department of Higher Education as required by Ohio Admin. Code 126:3-1-01. In FY 2026, CFAE worked with LGS to begin the process of preparing a report on accounting methods for a community college placed in fiscal watch by the Ohio Department of Higher Education.

- CFAE reviewed draft of proposed rules for the new fiscal caution designation for Universities and Colleges as provided by the Ohio Department of Higher Education.
- CFAE prepared and recorded two training modules for the Ohio Department of Higher Education to provide required training to University and College Board of Trustees.
- Assisted in approximately 230 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 and the state audit region.
- Completed the semi-annual evaluation of the State of Ohio sinking fund.
- Assisted in drafting bulletins.
- CFAE assisted LGS in the annual update of 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.
- CFAE assisted LGS in the annual update of 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 FY, including:
  - GASB's Exposure Draft (ED) document on Infrastructure Assets
  - GASB's ED on Implementation Guidance: Financial Reporting Model Improvements — Subsidies
  - AICPA's ED on The Auditor's Responsibilities Relating to Fraud in an Audit of the Financial Statements and
  - AICPA's ED on Common Concepts, Examination Engagements, Review Engagements, And Engagements to Report on Sustainability Information
- Implemented the following AICPA auditing standards (SAS), AICPA standards for attestation engagements (SSAE), the Government Accountability Office's Government Auditing Standards, and GASB accounting standards effective during or by the end of FY 2026:
  - GASB Statement No. 103, *Financial Reporting Model Improvements*
  - GASB Statement No. 104, *Disclosure of Certain Capital Assets*
  - *Government Auditing Standards, 2024 Revision*
  - SAS No. 146, *Quality Management for an Engagement Conducted in Accordance with General Accepted Auditing Standard*s
  - SSAE No. 23, *Amendments to the Attestation Standards for Consistency with the Issuance of AICPA Standards on Quality Management*

- Continued to evaluate implementation of and improve the significant updates and changes required by the following AICPA auditing standards which are effective for December 31, 2023, and subsequent fiscal year end audits:
  - SAS No. 143, *Auditing Accounting Estimates and Related Disclosures*
  - AS 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*
  - AS No. 145, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement which are applicable for December 31, 2023, and subsequent fiscal year ends*.
  - 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 work papers. CFAE continues 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, we continue 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 have an impact on 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. CFAE and DITA continue to meet monthly to discuss automation of audit testing and all other areas relating to the use of information technology and data analytics to complete AOS audits and processes more efficiently and effectively

The Change Committee

CFAE moderates the Change Committee developed as a result of an 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 provides support and maintains 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.

CFAE maintains 7 different testing cabinets, including 840 audit procedures and 52 practice aids built into TM+ for engagements performed by AOS auditors

Audit Approach Revisions

CFAE continually seeks opportunities to enhance the AOS audit approach. To support this objective, CFAE maintains a structured and ongoing process for identifying and implementing necessary updates and improvements to audit guidance, practice aids, and audit tools. This process incorporates feedback from auditors, participation in technical training offered by standards-setting organizations, and involvement in relevant working groups and committees. In addition, CFAE actively evaluates automation opportunities and emerging technologies to develop new or improved processes and procedures that increase audit effectiveness and promote efficiency.

CFAE provided our extensive development for the implementation of SAS 145 and 148 to the Indiana SAO and has provided our input on implementation to both the States of Minnesota and Oregon State Auditors Offices. Additionally, CFAE met with representatives from the States of Washington, Georgia and Indiana to discuss our use of the Ohio Pooled Collateral System (OPCS) in our audit process including for confirmations of local government bank account balances and compliance tests.

System of Quality Management

CFAE implemented the requirements of the 2024 Revision of Government Auditing Standards, which required developing and documenting a system of quality management. CFAE developed the required quality objectives, identified risks to achieving the quality objectives, completed a risk assessment of the identified risks to identify quality risks, developed responses to mitigate identified quality risks, and started the ongoing monitoring and remediation process. This implementation required documentation of the required components of the system of quality management, updating policies and procedures, including the AOS Audit Manual (AOSAM), TeamMate+ procedures, practice aids, and other guidance for auditors.

The implementation required updates to the regional review process to incorporate more formal evaluation of the results, underlying causes, and remediation. CFAE, with the assistance of experienced managers from the local government regions, has completed regional reviews of four local government audit regions under this updated monitoring and remediation process. The annual evaluation and conclusion is required to be completed by December 15, 2026.

Ohio Compliance Supplement

CFAE published its annual update to the 2026 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 extensive update process, CFAE evaluated 48 legislative bills passed, including HB 96 (budget bill) which was approximately 3,500 pages, to determine whether the requirements should be incorporated into the OCS. OCS Chapters 1-3, applicable to all entity types, was issued in November 2025, and OCS Chapter 4, applicable to Traditional Schools, Community Schools, ESCs, or STEM/STEAM Schools, was issued in June 2026.

Auditor Resources

CFAE solely maintains AOS' Auditor Resources intranet pages which provide auditors with a centralized location for 1,281 CFAE developed files, practice aids and guidance needed to perform their engagements in addition to the 35 files CFAE maintains for AOS' external webpage.

We completed over 2,000 state, regional, Medicaid Contract Audit Division (MCA) & Ohio Performance Team (OPT) technical consultations. Additionally, CFAE was involved in the preparation and / or presentation of 98 trainings throughout the year – 38 external and 60 internal – serving AOS auditors as well as contracted IPAs, local governments and other federal and state agencies.

CFAE continues with customer service improvement efforts we began in FY 2022 to enhance and improve our customer service experience to all our internal and external customers. The goal is to provide an exceptional service experience, and we continue to look for innovative solutions to meet and exceed customer expectations, resulting 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 2026, we continued to evaluate and implement innovative changes and recommendations gathered from a team of regional auditors along with CFAE representatives to better meet and exceed the expectations of auditors in the field.

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 assets. Additionally, this statement addresses disclosures regarding "assets held for sale" and provides a clearer definition of what qualifies as that type of asset. CFAE implemented the updates necessary for fiscal years beginning after June 15, 2025.

Financial Health Indicators for Schools

CFAE previously assisted in the development of the Financial Health Indicators for Cities, Counties, and Schools using historical data from entities that had been declared in fiscal distress. The project is now complete, and CFAE's role is focused on maintaining the indicators. These financial health indicators help identify early signs of fiscal stress, and the information remains 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 (AOS), 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. Specific guidance related to this process is included in the AOS Audit Manual Section 53900.

Data & Information Technology Audit (DITA)

The Data and Information Technology Audits (DITA) department consists of 45 Information Technology (IT) auditors, Data Analysts, 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 and data analysts also use advanced data acquisition, Computer Assisted Auditing Techniques (CAATs), automation, storage, and analysis to interpret large amounts of data on a centralized basis and individually at State agencies, supporting auditors across various AOS divisions.

IT Control Testing

During state fiscal year 2026, approximately, DITA:

- Trained more than 400 financial auditors on Excel efficiencies and worked towards upskilling financial auditors in the area of data use and IT control work.
- Tested IT controls at more than 486 local entities (a large increase from the prior year, which is a continuing trend as this number has continued to increase year after year for the past 4 years) and where applicable recommended best IT practices to help ensure IT controls were designed properly and operating effectively to meet the overall objective of the entity and to help keep financial data secure and meet SAS 145 requirements.
- Provided control testing assistance documents for auditors to use on AOS school audits that use ITCs and IT control testing for 3 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 IT controls were operating effectively to meet the overall objective of the agencies and to help keep financial data secure.
- Tested System Development Life Cycle (SDLC) controls over the new OH Tax system at the Ohio Department of Taxation.
- Completed 22 Service Organization Control 1 Type 2 (SOC 1 Type 2) reports including 18 ITCs, the State of Ohio Computer Center, two at the City of Cleveland (Utility and Income Tax) and OAKS (State's Accounting and Payroll system

Data Initiative

DITA focused on the following areas related to data analysis in 2026::

Data processing and automation

- DITA 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.
- DITA 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.
- DITA is continuing to use Machine Learning in current processes as well as looking for ways to use Machine Learning in other areas.

Output and delivery

- DITA maintained automated processes to produce output that helped Financial Auditors complete audits more effectively. DITA delivered packages, including pre-prepared work papers, automatically to financial auditors as the data was processed.
- DITA launched a new cloud-based self-service web-app to support the local financial audit division with organizing service level agreements (SLA), downloading data files, monitoring DITA progress, and providing feedback (expansion for state audit support is in development.

Training

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

Data Collaboration Projects

During fiscal year 2026, 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 with 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.

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.

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, 2025, through June 30, 2026, the AOS released 1,680 financial audit reports performed by IPAs, including 1,414 traditional financial audits and 266 Agreed-Upon Procedures engagements

During fiscal year 2026, the CFAE performed 34 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 49 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 2026, financial statements from 5,375 entities were filed through the Hinkle System — about 93.8 percent of the entities required to file reports during the year.
- 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 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 17 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.
- During FY 2026, 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.
- During FY 2026, 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 three Medicaid provider compliance examinations.
- MCA participates in interagency Medicaid integrity groups and is a member of the National Health Care Anti-Fraud Association.
- 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, including the eight 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 governments.
- During fiscal year 2026, MCA released the following reports:
    - 38 compliance examinations identifying over $3.3 million in improper Medicaid payments.
    - Five agreed-upon procedures (AUP) reports on an intermediate-care facility identifying more than $21,000 in unsupported or non-federal reimbursable costs.
    - Four PASSPORT administrative agency AUP reports identifying over $11,000 in nonfederal reimbursable costs.
    - 22 AUP reports on county boards of developmental disabilities and seven associated council of governments identifying over $23,000 in findings and over $2.8 million in unsupported or nonfederal reimbursable costs.

Summary Totals

- 38 compliance examinations identifying $3.3 million in improper payments
- 38 total AUP reports identifying $23,000 in findings and $2.8 million in unsupported or nonfederal reimbursable costs.

SIU by the numbers

FY 2026:

2,194

Tips submitted regarding suspected fraud

150

Average number of open cases in our Special Investigations Unit

25

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) is a link between the Auditor of State's Office and the law enforcement community. SIU consists of 13 investigators, 24 forensic auditors, four 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 2026:

SIU received 2,194 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 (970), the fraud hotline (525) and our website (515).

This year, the work of SIU helped secure 25 convictions. These convictions represent 82 charges, including 10 theft-in-office convictions, and restitution totaling $4,209,944.87. Additionally, SIU issued 32 findings for recovery as a civil remedy to help 19 state and local governments recover public dollars totaling $7,643,048.14.

Over the past year, SIU has about 150 active special audits and investigations at any given time. Here are two examples of the cases completed by SIU in fiscal year 2026:

Athens Metropolitan Housing (Athens County)

During the 2021 financial audit, Athens Metropolitan Housing Authority (Authority) Executive Director Jodi Rickard provided financial auditors with fictitious bank statements after delaying the start of the audit. A whistleblower also reported a $16,000 Authority check issued to a credit card vendor the Authority did not use.

For the period of Jan. 1, 2008, through Jan. 27, 2023, the special audit and investigation confirmed Ms. Rickard misappropriated $2,855,245.12 in Authority non-payroll expenditures and cash receipts. Ms. Rickard served as the finance director from 2004 until her promotion to executive director in January 2020, however she insisted on maintaining her finance director responsibilities. She wrote checks from the Authority's clearing account to pay $2,325,395.12 in personal expenses and used checks from three other Authority accounts to conceal an additional $529,850 in theft of cash receipts. She altered bank statements and manipulated data within the accounting system to conceal the theft.

Ms. Rickard was indicted by the Athens County grand jury on seven counts, and subsequently she entered a negotiated plea of guilty to the indictment, which included two counts of engaging in a pattern of corrupt activity, and one count each of theft in office, aggravated theft, telecommunications fraud, tampering with evidence, and tampering with records. She was sentenced to eight to twelve years in prison, followed by three years of community control. The court also ordered her to pay $2,325,395.12 in restitution and to forfeit her home, all funds she solely held in bank accounts, half the assets she held in jointly owned bank accounts with her husband, and all funds in her Ohio Deferred Compensation and Ohio Public Employees Retirement System accounts.

Eastern Ohio Housing Development Corp. (Belmont County)

The Belmont County Prosecutor's Office requested SIU to audit and investigate allegations concerning the Eastern Ohio Housing Development Corp's Executive Director, Kaycie Antonik, who issued unauthorized checks to her husband and his business, MR Maintenance. She also allegedly made false entries in the Corp's ledgers to make it appear the payments went to legitimate companies.

Mrs. Antonik served as the Corp's Executive Director from April 25, 2016, through April 7, 2023 and was placed on administrative leave on March 15, 2023, once the allegations surfaced. The special audit and investigation identified multiple schemes from Jan. 1, 2016, through March 15, 2023, with losses to the Corp totaling $2,340,803.52.

Key findings included the following:

- 752 checks payable to Mr. or Mrs. Antonik or MR Maintenance with a total of $2,054,165.25 determined to be personal in nature.
- Mrs. Antonik forged a Board member's signature as the authorized signer on five Corp check payments.
- 65 Square/Cash App payments totaling $241,904.62 from the Corporation were deposited into the personal bank accounts of Mr. and Mrs. Antonik or the MR Maintenance business account.
- Mrs. Antonik issued $13,700 in additional payroll income to herself.
- Mrs. Antonik made 162 cash withdrawals at a casino totaling $31,033.65.

Mrs. Antonik was indicted by the Belmont County grand jury on 11 counts. She entered a negotiated plea of guilty to one count of Aggravated Theft, one count of Tampering with Records, and two counts of Forgery. She was sentenced to four years and 11 months in prison, followed by two to five years of post-release control, and ordered restitution in the amount of $2,360,442.52, which included the Corp's losses and the special audit costs.

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 fiscal years.

- The biennial All Staff training was delivered this year in place of the fall A&A training in Downtown Columbus. Followed by the All-Manager training. No CPE credits were available for these events.
- The spring training sessions included a series of on-demand webinars totaling 7.4 CPEs
- A series of on-demand webinars released throughout the year totaled 20.6 additional CPEs for auditors.
- The office continued to send notice of external live virtual training opportunities that provided 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 5,100 registered users. It offers more than 819 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 a live virtual training for community school educators, administrators, and sponsors. The program brought in over 170 attendees and provided several updates, including EMIS Updates, 2025 Ohio Compliance Supplement (OCS) Update, Common Audit Comments in Testing, and a 2025 Community School Update, among other topics. Attendees earned a total of 6.6 Yellowbook CPE hours.

Combined IPA Conference

The Combined IPA Conference was held as a live virtual event. There were approximately 150 in attendance from 70 different firms. Agenda topics included Ohio Cyber Programs and Resources, a Fraud Case Study, GASB Updates, USAS Manual Updates, and a School Funding Update. Attendees of the conference earned 7.8 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 training sessions were available to fiscal officers and clerks from villages, townships, libraries, and other special districts. The in-person village trainings covered a variety of topics such as cybersecurity, preparing financial statements, "Partnering for Performance", preparing for a single audit, and "What To Do When Inheriting A Mess" featuring a fraud case study. These trainings happened in Athens, Perrysburg, Twinsburg, Dayton, and Columbus. We had approximately 524 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 provided the in-person annual conference. The Auditor of State's office provided workshops titled Preventing Fraud & Mismanagement in Township Finances, Understanding the Budget, UAN Update, Intro to UAN, and Chart of Accounts and Fund Accounting Basics. This year, our office conducted a training session on Certified Public Records Training (CPRT). The office will present the CPRT again in 2028s.

Annual Local Government Officials Conference

The two-day conference, with CPRT Training the night before the first day, was held as an in-person event again this year. The conference provided over 507 attendees with information on a variety of important topics, including the Ohio Budgetary Law, Investment Tips, Cybersecurity, government fraud, accounting basics, Grant Writing, Spear Phishing Theft and Fraud, OPERS, performance audits, and many more. As in previous years, the office partnered with the Ohio Treasurer of State to provide a CPIM track. In addition to the CPIM Certification track, the event also included a Fire Districts track with courses geared towards fire districts, joint fire/EMS districts, and other special districts. Attendees could earn up to 10.75 continuing education hours that qualify towards 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 approximately 315 in-person attendees and 766 virtual attendees. The agenda included information on the latest fraud schemes and how to combat them, along with many other topics.

Speaker Requests

The Training Department processed 100 external speaking engagement requests. The office provided speakers for 74 external events hosted by 64 different organizations.

By the numbers

July 2025 through June 2026, LGS helped prepare:

184
Financial reports

118
Basic Financial Statements

7
Supervision engagements

22
Cash Basis Statement

1
Popular annual financial report

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 writes and maintains certain publications such as accounting manuals and policy bulletins to assist local governments in performing their duties and to keep them up to date on their statutory and accounting requirements.

Accomplishments

Currently, LGS is the fiscal supervisor of 12 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 two school districts in fiscal watch and another five local governments in fiscal caution.

In addition, LGS received 203 fund approval requests.

In fiscal year 2026, LGS performed fiscal analyses that led to the village of Belmore being declared into fiscal emergency and the city of Marion being placed in fiscal caution. Furthermore, in FY 2026 Concord Township and the village of Trimble were terminated from fiscal emergency. At the request of the Ohio Department of Education and Workforce (ODEW), the Auditor of State (AOS) concurred and declared Barberton City School District in fiscal watch. Staff also provided services to the villages of Ithaca and Rendville in the process of involuntary dissolutions.

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 1,671 constituent/client inquiries from various governments answering questions of accounting, budgetary and reporting.

- Performed 18 local government reconciliations, allowing the entities to once again produce accurate reports presented to decision makers.
- Provided 31 one-on-one fiscal officer trainings.
- Had 21 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.

IIn 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 2026, LGS provided 26 fiscal officers with this service.

Financial Health Indicators are a proactive approach to monitoring or assisting cities, counties and school districts that may be showing early signs of fiscal distress. For fiscal year 2026, at the finalization of the GAAP or Cash/Modified Cash audit report, LGS sent notifications to two cities, two counties and 14 school districts who met the necessary criteria having a combination of eight critical and cautionary markers or six critical markers for GAAP filers, and a combination of six markers or four critical markers for Cash/Modified Cash filers There are 17 potential indicators of fiscal distress for cities and counties and 16 for potential indicators of fiscal distress for school districts.

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 the client to discuss concerns. During fiscal year 2026, LGS reached out to 129 UAN fiscal officers to offer assistance.

The division assisted in preparing AOS bulletin on estimating capital assets historical costs using the Consumer Price Index. We also teamed with other AOS staff to further our goal of providing up to date manuals for local governments.

LGS collaborated with the AOS Center for Audit Excellence (CFAE), Ohio Association of School Business Officials (OASBO), and ODEW to modernize and update the Uniform School Accounting System user manual which was released in May 2026.

Terra State Community College was declared to be in fiscal watch status by the Ohio Department of Higher Education on March 23, 2026. The designation was triggered after the Ohio Auditor of State recommended the status of fiscal watch on March 17, 2026. LGS in coordination with CFAE, is in the planning stages of preparing an accounting report pursuant to OAC §126:3-1-01.

LGS focus on internal projects:

- In fiscal year 2025, LGS implemented a new program titled “Staff Office Hours”. Time has been set aside four days a week by the Deputy Director of Operations and the Executive Project Manager, specific to all LGS staff but with a focus on newer staff, for mentoring on accounting theory, compilation workpapers, or day-to-day activities. The goal of this program is to ensure that questions are answered in a timely fashion, and should a direct supervisor(s) be predisposed, allowing staff to confidentially continue on their assignments. A second goal is to ensure a positive work environment allowing staff to have a platform to discuss issues they may be confronting within their regions. For fiscal year 2026, the Deputy Director of Operations began meeting with staff across the four regions to ensure open lines of communication and to gauge the contentment of staff to form a positive working environment and overall satisfaction of their position in an effort to reduce stress.

- Staff across LGS along with LGS administration continue into FY 2026 with the development of 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 divisional perspectives of the office, lead to a more productive office environment and better customer service.
- The focus of LGS technical staff is to prepare team members to better serve our clients. In fiscal year 2026, this was accomplished by:
  - Updating Regulatory and OCBOA shells along with notes
  - Providing Web-GAAP access and technical assistance to users. Completed the Web-GAAP rewrite and maintained the mailbox
  - Providing a framework for implementing Governmental Accounting Standards Board (GASB) 101 and 102. A GASB 101 calculation shell along with a source document shell were developed to assist regions throughout the implementation process. Preliminary work was done in coordination with CFAE and Data and Information Technology Audit (DITA) on extracting sick and vacation leave balances from data received from DITA and State Software Development Team (SSDT)
  - Performing research on the implementation of GASB 103 which led to the early implementation for one county and one city for their FY 2025 reports
  - Providing technical assistance on numerous accounting/reporting issues for LGS staff
  - Responding to GAAP and other frequently asked questions on AOS website
- In fiscal year 2026, LGS assisted the Training Department in the development of live training programs providing local government officials and fiscal officer 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 slightly over 500 public officials.

LGS staff also:

- Assist in preparing responses to the Governmental Accounting Standards Board exposure draft/preliminary-view documents:
  - Financial reporting model improvementsInfrastructure assets
  - Serves on National Association of State Auditors and Comptrollers and Treasurers' (NASACT) Committee on Accounting, Reporting and Auditing.

- Maintains membership on the National Government Financial Officers Association's (GFOA) Accounting, Auditing and Financial Reporting Committee along with serving on their Rethinking Financial Report Workgroup.
- Serves on GASB's GAAP Structure Pre-Agenda Research Consultative Group.
- Works on AOS's web content and other reporting to ensure ADA compliance.
- Provided 51 presentations during fiscal year 2026. These educational presentations were to both Auditor staff and local government fiscal officers. Presentations to local government fiscal officers were to provide knowledge and skills in areas of governmental accounting, budgeting and reporting. Internal staff presentations were to enhance the development of staff in office divisions as well as within the section. Outside this office, educational presentations were delivered to:
    - Community School Conference
    - Ohio Municipal Financial Officer Association
    - Ohio Township Association
    - Ohio Association of School Business Officials
    - Ohio Government Finance Officers Association
    - Ohio Municipal League
    - Auditor's Village Clerk Fall Trainings
    - Local Government Officials Conference
    - IPA Conference—GAAP update and USAS Manual
    - Veterans Service Commission

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.

State Agency Performance Audits

In FY 2026, OPT completed a legislatively requested performance audit of the Ohio Judicial Conference, which identified internal control deficiencies with their financial processes, and identified opportunities to improve their Judicial Impact Statements.

K-12 Fiscal Distress Performance Audits

- 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.
- OPT also released reports for the following fiscally distressed school districts to help improve the cost effectiveness of the operations and help resolve financial difficulties, as well as provide transparent information for the management of these entities as they make difficult decisions to remain financially solvent:
    - Trimble Local School District
    - Bethel Tate EVSD
    - Cleveland Metropolitan School District
    - Morgan Local School District
    - Meigs Local School District
    - Wynford Local School District
    - Madison Local School District

Higher Education Performance Audits

OPT released performance audits for the University of Akron and Cuyahoga Community College which provided each with recommendations to improve the operations and management of their respective institutions.

Client Requested Performance Audits

OPT also completed client-requested work for the Lake County Engineer, Milford Exempted Village School District, and the Pickerington Local School District.

Accomplishments

Represented the office on the National State Auditor's Association Performance Audit and Peer Review committees, as well as speaking at the national conference.

Legislative Affairs

Ohio Medicaid Program Integrity and Fraud Prevention Act (Senate Bill 315)

Successfully advocated for provisions that strengthen the Auditor of State's role in detecting and preventing Medicaid fraud, including authority to submit credible allegations of fraud that can trigger payment suspensions and enhanced review by the Ohio Department of Medicaid. The law also expands subpoena authority and strengthens whistleblower protections for reporting fraud.

Implementation of House Bill 96 Cybersecurity Requirements

Following enactment of HB 96, the Auditor's office developed statewide guidance and began implementing new audit procedures to ensure local governments adopt cybersecurity programs and report ransomware incidents as required by law.

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 — 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.
- 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.

Findings for Recovery Database

IIn 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 Open Government Unit is responsible for responding to all public records requests submitted to the Auditor of State. In 2026, the Division processed 582 requests and presenting Certified Public Records Training to elected officials or their designees. In 2025, the Division processed 582 public records requests.

Last year, more than 1,569 elected officials or their designees attended CPRT presentations. More than 975 completed the AOS three-part, on-demand presentation.

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

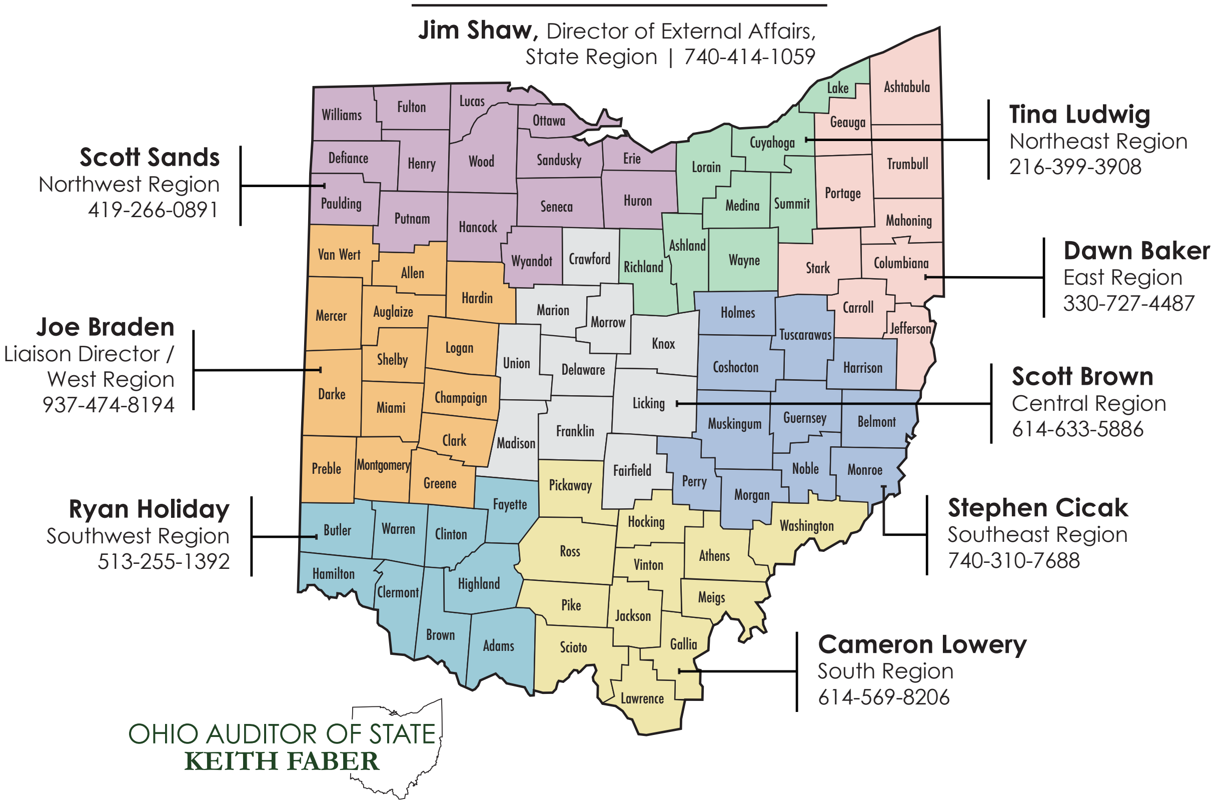
To help the public and the media understand complex audit information, the division continues to expand its use of multimedia to enhance the presentation of information through:

- 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 fulling 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.

The AOS hosted over 52 interns this 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.

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. This year, four Future Leaders Fellows have been hosted by 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 2026, IT started or completed the following projects:

New WebGAAP application rollout: 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.

Implementation of Dynamics 365 (D365): The office is in the final phases of rolling out D365. The AOS has undertaken a major initiative to ensure full compliance with the WCAG 2.1 Level AA accessibility standards. Although the compliance deadline was extended from April 2026 to April 2027, our office has continued to integrate these standards into our daily operations and development practices. To lead this effort, a Digital Accessibility Coordinator has been appointed to oversee and advance the office's accessibility compliance initiatives.

Laptop refresh: The AOS follows a four-year lifecycle for all laptops. In January 2026, we purchased laptops for the entire staff.

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 2026:

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

The Finance Department, among other duties, 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, processes, and records audit division bank confirmation requests.

In FY 2026:

- The Auditor's Office continues to monitor costs associated with office space. The Office moved several administration divisions to the Vern Riffe Center resulting in significant cost savings for the Office.
- After releasing Bulletin 2025-008 providing guidance to Local Governments to claim Unclaimed Money for Public Offices, the Finance department processed a claim for Unclaimed Money in the name of the Ohio Auditor of State's Office exceeding $10,000 from 21 different claims.
- The Office is operating in the 2026–27 biennium budget and through collaborative planning, monitoring and evaluation, the achieved revenues are expected to be above projections contributing to the Office's overall financial well-being and structurally balanced.

GFOA Award

The Auditor of State's 2025 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 28th 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.

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

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Fax: 614-728-8027

Public Affairs & Media Inquiries

Phone: 614-644-1111

Uniform Accounting Network (UAN)

Phone: 800-833-8261

Fax: 877-272-0088

UAN_Support@ohioauditor.gov

Fraud Hotline

Phone: 866-FRAUD-OH
(866-372-8364)

fraudohio@ohioauditor.gov

Public Records Requests

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