

## A Legislative Briefing from the AOS

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## AOS Office Overview

- Strives for clean, accountable, and efficient government
- Responsible for auditing all public offices in Ohio – over 6,000 entities
- Statewide staff of more than 800
  - Approximately 650 CPAs
- Services and functions:
  - financial audits, performance audits, identify and investigate fraud in public agencies, financial services to local governments, and training

## AOS 2019 Priorities

- **EFFICIENCY:** increase performance audits
- **EFFECTIVENESS:** save taxpayer dollars by finding ways to do more with less in the AOS Office
- **TRANSPARENCY:** promote transparency across government

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## Issues and Initiatives

- SB 10 – Theft in Office Penalties
- Budget
- Performance Audits
- Financial Health Indicators
- HB 58 – SNAP Benefits
- HB 75 – Local Challenges to Property Tax
- Other Priorities

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## SB 10 – Theft in Office



- Since AOS began tracking convictions in 2011, 85 former government officials have been charged with theft in office
- Statute updated to ensure appropriate penalties for public officials (see next slide)
- Allows forensic audit costs to be ordered as part of restitution

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Theft in Office Penalty Under Current Law		Theft in Office Penalty Under the Proposed Bill	
Level of Offense	Value of Property or Services	Level of Offense	Value of Property or Services
		First Degree Felony	\$750,000 or more
		Second Degree Felony	\$150,000 - \$749,999.99
Third Degree Felony	\$7,500 or more	Third Degree Felony	\$7,500 - \$149,999.99
Fourth Degree Felony	\$1,000 - \$7,499.99	Fourth Degree Felony	\$1,000 - \$7,499.99
Fifth Degree Felony	Less than \$1,000	Fifth Degree Felony	Less than \$1,000
<b>Maximum Sentences</b>		Third Degree	3 years; \$10,000
First Degree	11 years; \$20,000	Fourth Degree	18 months; \$5,000
Second Degree	8 years; \$15,000	Fifth Degree	1 year; \$2,500

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## Operating Budget

- Audit Costs:
  - Local Government Audit Assistance Fund
  - State fund to help offset costs of financial and performance audits for local entities
- Modernize our statutes



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## Performance Audits

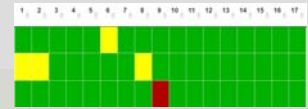
- Removing the cap on institutions of higher education
- Expanding the capacity of the office



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## Financial Health Indicators

- 17 indicators for GAAP entities; 15 for cash or modified basis of accounting
- Indicators available online with search capabilities
- Ideas for improving the indicators?



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## HB 58 – SNAP Benefits

- 2016 audit report revealed a number of critical areas where fraud may occur
  - Dead recipients, big balances, excessive number of purchases in a small time frame
- Bill allows photos to be placed on SNAP/EBT cards
  - Blind, disabled, and elderly are excluded from this requirement
- Goal is to deter individuals from committing fraud with the cards

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## HB 75 – Local Challenges to Property Tax

- Requires a school board or local legislative authority to pass a resolution at a public meeting approving the property tax complaint or counter-complaint before filing
- Transparency for property owners – notified before the local government files with the Board of Revision

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## Other Office Priorities

- House Bill 312 supplemental FAQ
- Regional Advisory Boards
- PIAT renamed to Special Investigations Unit (SIU)
  - Fraud Hotline: 866-FRAUD-OH
- Education Issues
- Sunshine Week March 10-16

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## Local Resources



## OHIO AUDITOR OF STATE KEITH FABER

88 E. Broad St.  
Columbus, Ohio 43215  
Phone: (800) 282-0370 | Fax: (614) 466-4490  
Email: [ContactUs@OhioAuditor.gov](mailto:ContactUs@OhioAuditor.gov)

[www.OhioAuditor.gov](http://www.OhioAuditor.gov)

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