



Auditor of State Dave Yost

The end of each year often serves as a time for reflection, and this year is no different. For me, it marks the end of my first year as Ohio's 32nd Auditor of State. From day one, we partnered with state and local governments seeking additional ways to deliver efficient, cost-effective services. I am proud of what we accomplished and the groundwork we laid for moving forward. I am excited for what 2012 brings and look forward to continuing to carry out our mission.



Ring in a year of **Skinnier, Smarter Government**

2011 Highlights By the Numbers

- \$25 million in annual potential savings was identified during 13 performance audits of local governments.
- Nearly \$3 million was identified as missing or misspent money to be repaid to Ohio's taxpayers.
- 3,800 financial audits were conducted this year.
- \$1 million of public money was saved after Auditor Yost renegotiated office leases.

Governments in Fiscal Distress: An Early Warning System

Auditor Yost effectively pushed for new laws to provide an early warning when a local government is in fiscal distress. On June 30, the "fiscal caution" designation was enacted as part of the state's operating budget (House Bill 153). This new designation allows local governments to address financial concerns before they become more serious.

- In the fall, two local governments were declared in fiscal caution – the City of Akron (population 199,110) and the City of Portsmouth (population 20,226).
- Eight local governments and school districts are in fiscal watch and 24 in fiscal emergency.

Accountability

Working with Secretary of State Jon Husted and legislators, Auditor Yost is advocating to put teeth into the Ohio law prohibiting the use of tax dollars for political purposes. If House Bill 326 is enacted, violations of this prohibition will result in a criminal penalty.

In September, Auditor Yost called for greater transparency in Ohio's governments by offering best practices for complying with Ohio's sunshine laws.

The Three E's: Economy, Efficiency, Effectiveness

On April 5, 2011, Senate Bill 4 was signed into law. The legislation that Auditor Yost championed requires state agencies to undergo specialized performance audits to identify savings and eliminate waste.

- Four audits are already underway: Department of Education, Jobs and Family Services, Department of Transportation, and the Ohio Housing Finance Agency.
- Access to performance audits was expanded to local governments by the Leverage, Efficiency, Accountability and Performance (LEAP) Fund. So far, six local governments are using this funding. Audit results are expected to be released in early 2012.

Auditor Yost advocated for law changes and established SkinnyOhio.org -- an online resource for templates and best practices that assists local communities with sharing services or coming together to form a single, lower cost government.

Auditor Yost initiated the office's first-ever performance audit, resulting in recommendations for additional efficiencies.



Auditor Yost's creation of SkinnyOhio.org has helped local communities share ideas and resources to save money.

Our Mission:

The Auditor of State's office strives for clean, accountable and efficient governments for those we serve, the people of Ohio.

We are professionals. We work under objective standards, driven by numbers and facts without regard to politics.

Every day, we work to achieve truth in a smarter, streamlined government.