

AOS Funds and Line Items

The AOS has five Dedicated Purpose Funds (non-GRF), each with one appropriation line item.

Fund 1090 – ALI 070601 Public Audit Expense/State Agencies and Universities. This fund allows the AOS to charge state agencies and universities for audits. Revenue is currently generated through an hourly rate of \$68.00, unchanged since 2016.

Fund 4220 – ALI 070602 Public Audit Expense/Local Governments. This fund is used to recover a portion of the costs of auditing and accounting services to local governments. The current local government hourly rate is \$41.00, a rate unchanged since 2011.

Fund 5840 – ALI 070603 Auditor of State Training. This fund is used to collect fees for training offered by the AOS to enhance local government knowledge of accounting procedures and best practices. Training events include the Local Government Official's Conference, Fraud Conference, village officers training, community school training, and Independent Public Accountant (IPA) training.

Fund 6750 – ALI 070605 Uniform Accounting Network (UAN). UAN creates and maintains a uniform and compatible computerized financial management and accounting system for local governments, particularly smaller jurisdictions. Revenue is collected via user fees and hardware surcharges.

Fund 5JZ0 – ALI 070606 Leverage, Efficiency, Accountability and Performance Fund (LEAP). This fund was created to loan local governments money for the upfront costs of performance audits.

The AOS has three existing GRF appropriation line items.

GRF-070321 – Operating Expenses – Used for all activities of the office not funded through audit charges or other service fees deposited into another fund. This line item funds activities not recovered through charges to state agencies pursuant to federal cost recovery guidelines or local governments and schools pursuant to the Ohio Revised Code.

GRF-070403 – Fiscal Watch/Emergency – To provide funding for our Local Government Services group (LGS) to offer valuable technical assistance to entities in fiscal watch or fiscal emergency status.

GRF-070409- School District Performance Audits – Used by our Ohio Performance Team (OPT) to fund the cost of performance audits for school districts under fiscal distress.

The Executive Budget recommends a new GRF appropriation line item.

GRF-070412 – Local Government Audit Support – To help cover the costs of local government audits that would otherwise be charged to local governments in the absence of these funds. In the FY 20/21 budget period this line item will help avoid a significant increase in audit charges to local governments.