Suggest adding a column to right that explains differences between percentages greater than 2%, i.e Commerce, Public Safety, Bd of Regents, etc. If space does not permit a column, can add footnotes instead.

APPENDIX B

AGENCY FY 15 APPROPRIATIONS VS. BUDGETED AUDIT HOURS

	Agency Name	Appropriations All Funds (in millions) FY 15	%	Estimated Audit Hours	%
1	Adjutant General	$45	0.2%	429	1.3%
2	Department of Administrative Services	$2,179	8.7%	2,786	8.5%
3	Department of Aging	$93	0.4%	429	1.3%
4	Department of Agriculture	$52	0.2%	500	1.5%
5	Office of Budget and Management	$28	0.1%	700	2.1%
6	Ohio Casino Control Commission	$14	0.1%	571	1.7%
7	Department of Commerce	$180	0.7%	1,714	5.2%
8	Development Services Agency	$1,251	5.0%	1,714	5.2%
9	Department of Developmental Disabilities	$2,695	10.8%	1,071	3.3%
10	Environmental Protection Agency	$206	0.8%	643	2.0%
11	Department of Health	$653	2.6%	1,429	4.3%
12	Department of Insurance	$37	0.1%	571	1.7%
13	Department of Job and Family Services	$3,541	14.2%	5,000	15.2%
14	Lottery Commission	$334	1.3%	857	2.6%
15	Department of Mental Health & Addiction Services	$686	2.8%	643	2.0%
16	Department of Natural Resources	$326	1.3%	714	2.2%
17	Opportunities for Ohioans with Disabilities	$249	1.0%	1,071	3.3%
18	Department of Public Safety	$686	2.8%	2,143	6.5%
19	Public Utilities Commission	$53	0.2%	571	1.7%
20	Board of Regents	$2,434	9.8%	1,071	3.2%
21	Department of Rehabilitation and Correction	$1,578	6.3%	714	2.2%
22	Department of Taxation	$2,384	9.6%	1,857	5.6%
23	Department of Transportation	$3,126	12.5%	2,143	6.5%
24	Department of Veterans Services	$91	0.4%	429	1.3%
25	Bureau of Workers' Compensation (incl. revenues)	$1,771	7.1%	2,500	7.6%
26	Department of Youth Services	$248	1.0%	643	2.0%
	Total Not Including Medicaid	$23,050	100%	32,914	100%
27	Department of Medicaid	$23,431		1,857	
	Total Audit Plan - Budgeted Hours			34,771	

Include a footnote that Auditor of State coverage is not included in this analysis