INTRODUCTION

This research focuses on how state auditors and superintendents in the State of Ohio participated in the Enumeration process between 1800 and the late 1900s. It centers around the unexpected nature of auditors carrying out this work. Normally, auditors would review financial statements to understand as much as possible WHY and HOW these activities were carried out and the role of auditor’s in these processes.

METHODOLOGY

The strategy used was focusing on finding relative historical documents that dated as far as the early 1800s. Once these reports were discovered through multiple different databases they were analyzed for relevant information.

ANALYSIS

- After analyzing multiple reports over different periods of time it was clear that there is an upward trend in the cost per pupil attending the state asylums.
- As time went on the forms used by state auditors became more standardized allowing auditors to collect the right required information.
- Having state auditors go out and perform the enumeration process put a lot of strain of the State given the limited resources at the time.

RESULTS

- Ohio was the first State to fund the asylums out of state budget.
- Auditor’s played a crucial role in the enumeration process as they now went door to door and kept track of the “special needs” population.
- As time went on the enumeration process expanded to include a more diverse set of “special needs”, this made the auditor’s job even harder.
- An increase in the cost per pupil is clear over the years causing a huge financial burden for the State.

CONCLUSION

It is evident that state auditors played a crucial role in enumeration process in Ohio between 1800s and the late 1900s. This meant that the State Auditors were intimately involved in both the execution and the funding of the asylum programs across the State.

RELATED LITERATURE

1. https://hdl.handle.net/2027/hvd.32044097632202?urlappend=%3Bseq=44
2. https://hdl.handle.net/2027/nyp.33433010760365?urlappend=%3Bseq=14
3. https://hdl.handle.net/2027/nyp.33433010760365?urlappend=%3Bseq=20
4. https://hdl.handle.net/2027/hvd.32044097632202?urlappend=%3Bseq=44
5. https://hdl.handle.net/2027/hdl.handle.net/2027/nyp.33433010760324?urlappend=%3Bseq=281
6. https://hdl.handle.net/2027/hdl.handle.net/2027/nyp.33433010760324?urlappend=%3Bseq=281
7. https://hdl.handle.net/2027/hdl.handle.net/2027/nyp.33433075996730?urlappend=%3Bseq=41
8. https://hdl.handle.net/2027/nyp.33433010760365?urlappend=%3Bseq=28
9. https://hdl.handle.net/2027/nyp.33433010760324?urlappend=%3Bseq=260
10. https://hdl.handle.net/2027/osu.32435072542434?urlappend=%3Bseq=68
11. https://hdl.handle.net/2027/osu.32435063999544?urlappend=%3Bseq=29
12. https://hdl.handle.net/2027/osu.32435063999544?urlappend=%3Bseq=21
13. https://hdl.handle.net/2027/nyp.33433010760324?urlappend=%3Bseq=281
14. https://hdl.handle.net/2027/nyp.33433010760324?urlappend=%3Bseq=281
15. https://hdl.handle.net/2027/hvd.32044097632202?urlappend=%3Bseq=44
16. https://hdl.handle.net/2027/hvd.32044097632202?urlappend=%3Bseq=44
17. https://hdl.handle.net/2027/osu.32435063999544?urlappend=%3Bseq=28
18. https://hdl.handle.net/2027/nyp.33433010760324?urlappend=%3Bseq=281
19. https://hdl.handle.net/2027/nyp.33433010760324?urlappend=%3Bseq=281
20. https://hdl.handle.net/2027/nyp.33433010760324?urlappend=%3Bseq=281