

Innovative Ways the State of Ohio Can Attract and Retain Quality Fiscal Professionals

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OHIO FISCAL
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EXECUTIVE SUMMARY

Hiring of employee's has changed dramatically in the last 30 years for both private sector and public entities. The way the private sector has adjusted to hiring employee's today is vastly different than the way the State Government agencies hire employees.

The purpose of this case study is to determine if there are innovative ways the State of Ohio can attract and retain quality fiscal professionals. What techniques and strategies are being used today to attract top talent in fiscal positions? What can the State do differently to be more competitive in attracting fiscal professionals? Can any of these methods provide cost savings for the State of Ohio? What benefits/perks are today's fiscal professionals looking for?

The scope of this case study will provide you with the necessary information to show that State agencies need to be forward thinking and anticipate that hiring and retaining qualified fiscal professionals is critical. This is due to several factors including: existing workforce ages, possible retirees in the next 5 years, the younger generation of fiscal professionals having different workplace expectations, and current mid-level professionals trying to adjust their work/life balance.

Various types of research were conducted as part of this case study in the hopes to give various perspectives. We polled the CFOs of 27 State of Ohio agencies, asking if they believed there is an issue with attracting and/or retaining quality fiscal professionals. We also asked them what strategies they use to attract quality fiscal professionals. College students were surveyed to rank items regarding work expectations and what's important to them. Current mid-level professionals were also surveyed regarding work expectations. Interviews were also conducted to gather direct feedback from a few private sector entities regarding how they are innovative in attracting and retaining employees.

Some of our research results and findings were new and innovative, some were unexpected, but what was most surprising, the State of Ohio already has strategies to attract and retain quality fiscal professionals and other job classifications but are not using those policies to their full potential. Strategies like merit-based pay are available but not taken advantage of by many agencies. Teleworking is available, and some agencies have a written policy, but no teleworkers. Other agencies have teleworking for staff that work in the field, but not for other staff that could potentially telework at least a few days a week and possibly save the state money and allow their employees to be more productive. Flexible scheduling was another item that came up a lot in our research and surveys. Many agencies allow flexible scheduling but see challenges in using it. Some agencies try to recruit talent from universities and job boards.

The polling questionnaire, interviews with CFOs and private sector entities, survey responses along with research regarding the Millennial and GenX workforce helped us form our conclusion. Millennial employees are entering the workforce with differing expectations than were possessed by prior generations. GenX employees are developing new employment expectations as their lives evolve to care for their children and aging parents. Workers will not

be enticed to work for the State of Ohio or remain with the state if they feel like their employment expectations can be met in the private sector. Work/Life Balance matters. The State of Ohio currently has policies on teleworking, flexible schedules, and merit-based hiring but state agencies are either not utilizing or underutilizing the policies.

We recommend agencies explore utilizing the current teleworking and flex scheduling policies available, to make it more attractive to future and current employees looking for better work options. Agencies should also determine how merit pay can be implemented within their organizations. Hiring someone based on their experience and education is not a new concept but starting them at a salary that they're worth, based on that criteria is something that is still not widely applied in the State of Ohio's hiring process.

INTRODUCTION

As an aging workforce is steadily exiting the State of Ohio, new and mid-career fiscal professionals are left to fulfill the employment gaps with priorities and expectation levels that are similar to those individuals who vacated their positions. With the changing work environments and employment conditions, traditional hiring techniques may not be as effective as they have been in the past. The private sector may be more alluring than state service to the quality fiscal professionals due to having an ability to negotiate starting salary and work location. The larger companies from the private sector may offer more attractive green campuses, cafeterias, health club memberships, and free parking. The State of Ohio could find itself lacking a qualified base of fiscal employees if it does not attempt to be more innovative in recruiting and retaining fiscal professionals.

BACKGROUND

The workforce is undergoing a generational change. Millennials are posed to encompass the majority of the work force in the nation as Baby Boomers begin to reach retirement age and exit the workforce. According to a 2018 Pew Research Center article, the Baby Boomer Generation (ages 52 to 70) has been projected to be surpassed by the Millennial Generation (ages 20 to 35) as the largest living generation in 2019. Generation X (ages 36 to 51) is projected to be the next largest segment of the national work force behind Millennials by 2028 (Fry).

CURRENT STATE OF OHIO EMPLOYMENT ENVIRONMENT

The population of Ohio is estimated to be just over 11.5 million, with a median age of 38 (Population Demographics for Ohio). This means that over half of the population of Ohio falls within the Millennial and the GenX classification. The State of Ohio is currently recruiting and attempting to retain this new blend of employees.

There are approximately 105,510 active State of Ohio Employees (OPERS Financial Reports - 2018, 42). Depicted on pages 144 through 146 in the 2018 Comprehensive Annual Financial Report (CAFR) for Ohio Public Employees Retirement System (OPERS) is the percent of active OPERS members retiring within the next year. An average of 18.86% of men and an average of 25.9% of women of ages 65 to 84 (Baby Boomers) were expected to retire from the State of Ohio service. The OPERS CAFR page 141 shows that 30-year-old (Millennial) and 40-year-old (GenX) state employees have a higher probability to withdraw from State of Ohio employment than 50-year-old and 60-year-old employees; who are considered Baby Boomers. This shows state employees are indeed retiring; while at the same time Millennial and GenX employees are leaving state service.

State governments consistently have job openings but can't seem to retain employees. The United States Department of Labor – Bureau of Labor Statistics Job Openings and Labor Turnover Survey, shows that over the past 10 years there has been an average of 237,000 state government jobs needing to be filled annually (Job Openings and Labor Turnover Survey). Millennials looking to enter the work force and GenX employees looking to leave state service will have plenty of job opportunities for employment outside the government. The Ohio Occupational Employment Forecast shows that the private industry job segment for “Business and Financial Operations” positions will have 291,458 job openings in 2020 (Short-Term Employment Outlook).

ATTRACTION TO STATE OF OHIO EMPLOYMENT

For some people the attraction of working for the government is the ability to call oneself a public servant. Working for the government can give an employee a sense of giving back to the community. A feeling of being a part of a cause and contributing their career to the greater good (Burger). Others are drawn to government service due to the availability of quality healthcare benefits and perceived employment stability. The State of Ohio does offer a wide range of benefits to state employees. The Ohio Department of Administrative Service's website discloses the following employee benefits: Medical Coverage, Prescription Drug Coverage, Behavioral Health Program, Wellness Program, 24-Hour Nurse Line, Flexible Spending Accounts, Commuter Choice, Dental Coverage, Vision Coverage, Life Insurance, and Educational Programs (Employee Benefits). According to a poll by govloop.com, 73.7% of government employees that took the poll, work for government because of the mission of their employer. At 15.8%, benefits came in as the second reason (Ressler).

AVERSION TO STATE OF OHIO EMPLOYMENT

Working for the government has been generally known to have drawbacks. One of the most common drawbacks is that government employees have relatively lower wages compared to the private sector employees. Employees have been willing to accept lower wages for the opportunity to have access to quality healthcare benefits and perceived lifelong job security. Government workplaces also have a reputation for bureaucracy and hierarchy. It is also another view that government employers have long hiring processes and advancement is based on seniority over performance (Burger). After recent government shut downs and furloughed government workers, government employment may not be seen as a stable long-term career for much longer.

CATALYST FOR CHANGE

The purpose of this case study analysis is to determine if there are innovative strategies that will help attract and retain quality fiscal professionals. Millennials and Generation X employees were the focal point for our research as they are more likely to be entry level and mid-career fiscal professionals for the State of Ohio. State Government agencies should explore new ways to attract quality fiscal professionals along with other job classifications or risk losing them to private sector companies which can eventually affect the services provided to taxpayers. The State of Ohio's ability to hire and retain quality fiscal professionals benefits State of Ohio residents, tax payers, community partners, business associates, and State of Ohio employees.

RESEARCH STRATEGIES

Primary research included establishing what State of Ohio executive management, such as Chief Fiscal Officers; Chief Operating Officers; and HR Directors, perceives as hiring and retention issues, what current college students are looking for in future employers, and mid-career current employment expectations exist. Secondary research was used to gather a wider range of information regarding employment expectations and employment environments.

The relevance of this research was to establish if the executive management level of fiscal professionals, recognizes that there is an issue with attracting and retaining quality fiscal

professionals and what options they would consider to rectify this situation. The purpose of the research was also to determine potential and current employees' employment expectations.

To gain an understanding of how current State of Ohio Chief Fiscal Officers view challenges of hiring and retaining fiscal professions, a questionnaire was circulated to 27 State of Ohio Agencies with 18 responding to our request. College students were surveyed to assess their expectations regarding their future employment via Survey Monkey. Also, 41 current entry to mid-level fiscal State of Ohio employees completed a survey regarding what they were looking for in employment. Finally, private sector and State of Ohio teleworking employees were surveyed to gather information regarding their teleworking experience.

Interviews were also conducted to gather direct feedback from a few private sector entities regarding our capstone topic. Angela Palmer, Regulatory Consultant with Aetna Insurance Company. Mrs. Palmer has worked from home for over twenty-six years. Also interviewed was Verchetta Wherry-Wells, Provider Relations Representative with the Cigna Organization. Mrs., Wells also discussed teleworking with Catrina Tanner. Mrs. Wells has worked from home for seven years.

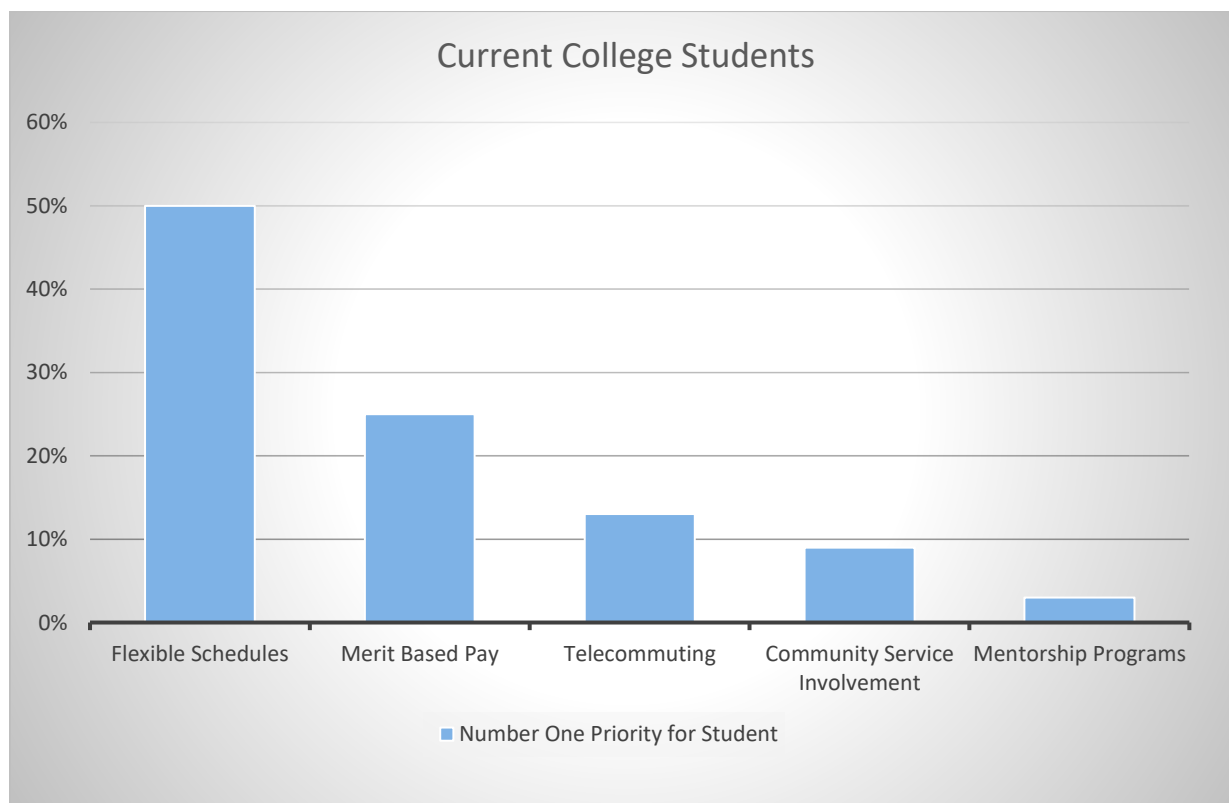
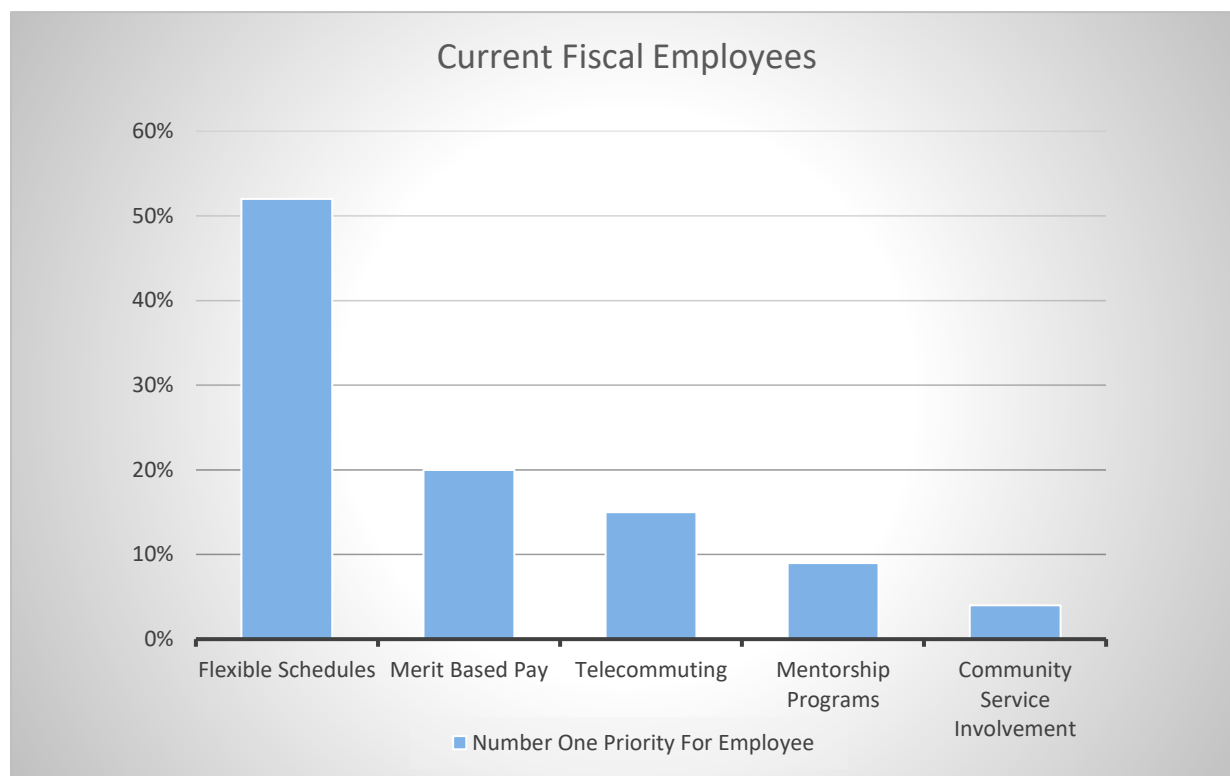
During the Fiscal Academy Tier Two CFO Round Table session, three CFOs fielded questions from the cohorts in attendance. Notes on this session were also used to gain an understanding of CFO viewpoints.

The questionnaire, interview and survey responses paired with research regarding the Millennial and GenX workforce helped form our research approach.

ANALYSIS

The CFO questionnaire circulated to 27 State of Ohio Agencies, showed that most CFOs believed there is an issue with attracting and/or retaining quality fiscal professionals. Some stated that the private sector can pay more and devote more money to attract employees. It was noted that during position fulfillment a higher weight is given for education over knowledge and experience. An aging/retiring workforce was also recognized as an issue. Several of the CFOs said they reach out to universities and go to job fairs, or job boards to look for quality fiscal professionals. There was a concern brought up by a few CFO's regarding trust on merit-based pay. They said some may feel that favorites are being played in the selection process if someone is brought in at a higher pay rate. The majority of the CFO's thought that teleworking was a good idea to attract and retain qualified fiscal employees, but some had a difference of opinion on how it should be utilized. Some thought it should be for exempt employees only. Most felt that it may be a good fit for some positions, but not all positions. Suggestions made to ensure employees are utilizing teleworking correctly were to focus on results. All the CFOs seemed to agree that teleworking could work if the parameters were clearly defined and communicated. Several of the CFO's were supportive of flexible scheduling as long as normal business hours were covered by overlapping shifts. The majority of the CFO's thought that a combination of flextime and teleworking might be the best fit.

Current State of Ohio fiscal professionals and current college students were asked to prioritize five options in order of importance to them. As you can see from the two charts below, the ability to have a flexible schedule was ranked the most important by current state employees and by college students. Merit based pay was second most important and Teleworking/Telecommuting was third.



Interviews conducted with a few private sector companies provided some interesting information on how they try to attract and retain quality fiscal professionals:

Angela Palmer, Regulatory Consultant with Aetna Insurance Company was interviewed first. Aetna is the brand name used for products and services provided by one or more of the Aetna group of subsidiary companies, including Aetna Life Insurance Company and its affiliates (Aetna). Mrs. Palmer said that Aetna is very supportive of its employee's teleworking. She said that Aetna provides training to staff who telework, and also pay for workspace relocations and installation of new office space for teleworkers. Office supplies, equipment, furniture and internet line are all included. Mrs. Palmer noted as a supervisor she was tasked with making site visits for employees who worked from home. As far as communications go, teleworkers communicate by phone, instant messaging, email, and daily huddles. Aetna also utilizes a telecommunicating software called NICE to monitor teleworkers' productivity. Most face to face conversations are replaced by telephone conversations, and if there is any team conflict, it is generally resolved during the daily huddle phone conferences. Aetna works very hard to keep teleworkers focused, engaged, connected to make sure they feel they are part of the team. Teleworkers producing good results are recognized via email and/or on the internet. Aetna also has employee recognition events. Aetna has found that implementing a teleworking policy has decreased the company's expenses in the following areas: real estate, utilities (i.e. electricity, gas, water and sewer), repairs and Workers' Compensation claims. By allowing employees to work from home Aetna has been able to retain several seasoned employees and top talent. Thus, eliminating the need to hire and train new talent. While working from home, telecommuters have the opportunity to increase their scope of responsibility, promote within the organization, and take care of the family. When employees can visualize the benefits of working from home, they are less likely to abuse the privilege of working at home (Palmer).

Verchetta Wherry-Wells, Provider Relations Representative with the Cigna Organization was interviewed next. Cigna is an American worldwide health services organization. Mrs. Wells works both in the community and from home. She said that Cigna is also supportive of employees working from home. Employees are not eligible to telework until they have worked for the company for at least 60 days and it has been determined that they are suitable to telework. After employees' transition from the office to a home base, the company covers the cost of internet service, office supplies, office equipment, and office furniture. Some advantages noted by Mrs. Wells were eliminating the commute to and from work, decreasing wear and tear on your vehicle, saving money on work clothes, gasoline, breakfast and lunch. Flexible work hours permit you to schedule doctors' appointments and/or other appointments. Can make up time and work at leisure. Noted disadvantages for teleworking were employees unintentionally working more than 40 hours a week, challenges gathering tools required to resolve issues, assistance from supervisors or co-workers must be done via email or skype, and the isolation from other employees that work within the organization. Mrs. Wells said that it is important to have a designated space where you can focus in your home to avoid distractions. Cigna allows its employees to utilize flexible work schedules. You are permitted to log in early if you have a scheduled appointment. Employees are also allowed to take two fifteen-minute breaks and lunch break. Cigna utilizes an internal database through Sales Source which is called Automated Reworking Tracker (ART). This program monitors employee time, project management and productivity analysis. Cigna has weekly quarterback calls. During these calls we review meetings, conferences, and trainings that were held during the week. We also share materials/information, brainstorm and apply problem solving tactics that will increase productivity. Cigna provides personal coaching for employees to maintain a work life balance. It can be overwhelming sometimes. You have to learn how to disconnect each day (Wherry-Wells).

During the CFO roundtable, CFOs responded that being able to provide professional development (structured learning or mentoring), having open face to face communication, and offering work life balance were noted as ways they use to value and retain current employees. It was a general consensus among the CFOs that offering additional money to employees would not retain them long term. The CFOs also would consider teleworking as an option to attract new employees but concluded that not every job or person is suited for teleworking. We must be accountable to the public as it is crucial to show them that we are producing desired results (Beebe, Frass, and Smith).

Based on our team's research for this case study, the ability to have a flexible schedule and the ability to telework were focal points. Merit based pay is a more complicated structure as complex issues may arise relating to the fiscal position classification type, each individual agency's willingness to approach the Governor's office, and each agency's spending authority.

FLEX SCHEDULE

There were many positive aspects to being able to have a flexible schedule. A better work life balance and time for self-care. Employees tend to be less stressed and happier. They can have a lunch date with their spouse, attend their child's school program, fit in a visit to an elderly parent. If an employee is allowed to be flexible, they tend to get more sleep, make time to go to the gym, attend doctor appointments, and avoid rush hour traffic. A study inside a Fortune 500 company found that employees who were placed on a flexibility program were both happier at work and less prone to burnout and psychological stress than their colleagues who were not on the program (Gaskell).

One difficulty in allowing flex schedules is that it can more difficult to arrange meetings if schedules are not uniform. There could be an issue with having adequate employee coverage to provide agency services.

MERIT BASED PAY

According to the U.S. Department of Labor, "Merit pay, also known as pay-for-performance, is defined as a raise in pay based on a set of criteria set by the employer. This usually involves the employer conducting a review meeting with the employee to discuss the employee's work performance during a certain time period (Merit Pay).

It has been noted in a DaytonOS article that, after working with academic researchers and considering both the cost of employer-provided benefits and direct wages, full-time state and local public employees earn lower wages by 5.7% in Ohio, in comparison to otherwise similar private sector workers in similarly-sized states. When comparisons are made for differences in annual hours worked, full-time state and local employees are paid 3.1% less in Ohio (Bock). Considering both the cost of employer-provided benefits and the cost of direct wages, public-sector workers in Ohio earn less than they would in the private sector.

While government employees have lower wages than the private sector, there are annual pay increases for some State of Ohio Employees. OPERS CAFR shows that pay increases are expected based on merit and seniority (OPERS Financial Reports - 2018, 141).

The State of Tennessee has developed a pay-for-performance personnel system, which is also known as merit-based pay. Tennessee was successful at transitioning to the new pay-for-

performance personnel system. The success was credited to having the Governor champion the change, union buy in, input from all levels of government, utilization of planning and performance management, and heavy training (Risher).

During the Ohio Fiscal Academy Round Table, the CFOS noted that prospective employees walked away during salary negotiations, but they also had a hard time finding truly qualified applicants. All of the CFOs stated that money does not seem to solve all the problems with retaining employees for the long run. Fiscal employees would stay on for about a year and then leave despite the pay increase (Beebe, Mark; Frass, Christina; and Smith, Shawn). It seems like it is common practice in the state to job jump in order to find the perfect position. Being a Union employee verse any other classification can make a difference. The issue for the State of Ohio may be the unwillingness of agency administrations to go through the bureaucratic process of hiring employees via the advanced step option.

TELEWORKING

Teleworking/Telecommuting is defined as working at a location other than the employee's office location, and in most cases, it means working from home. Research shows that teleworking should be utilized, and that working from home boosts productivity. Your day would start earlier, your commute would vanish, and you would have less interruptions during the day. This would lead to you being able to concentrate more deeply on your project that you are working on. Research also shows it leads to fewer sick days and fewer time off requests (Mautz). According to a Robert Half survey of 2,800 workers in the United States, 79% of workers ages 35-54 said they'd be more likely to accept a job if it offered the ability to work from home at least some of the time (Ahuja).

The benefits of working from home include having a less stressed daily commute, more time to be productive; no water cooler gossip, less interruptions during the day, reduced wear and tear on personal vehicles, less gasoline expense and employees may become savvier with technology due to using skype, texting, web meetings. There could be a decrease in work/life scheduling conflicts such as: school events, Doctor's appointments, and errands from aging parents or children. There can also be a positive impact on the environment with decreased fuel consumption and decrease of employees' carbon foot print. Teleworking also directly benefits society in terms of cleaner air through reduced energy consumption and decreased traffic congestion. Teleworking could be used to phase an employee into retirement. (Alvarez).

Employees would need to be independent, self-motivated, and self-disciplined in order to be a successful teleworker. A teleworking employee could run the risk of appearing as a slacker because the employee is not onsite. Employees could also find it hard to distinguish the line between work life and home life and end up over working themselves. There is also a lack of face to face communication with peers and superiors. Employees may start to feel like an outsider. Employees may lack access to all technology platforms and expose the agency's network to cyber threats (Papandrea).

To avoid the common pitfalls such as loneliness, forgetting to clock out, and perception of slacking off: Create a dedicated work space, be available during your scheduled hours (via email/fax/phone), utilize video conferencing, and stay in touch with coworkers/supervisors.

MODERN WORKER EXPECTATIONS ANALYSIS

As noted earlier the State of Ohio's modern workforce is mostly comprised of the Millennials and GenX demographic. Millennials are entering and establishing themselves in the work place with different employment expectations than Baby Boomer and Generation X (GenX) employees. It is not uncommon for Millennials to have high levels of student debt, growing families, and transitioning into homeownership, all while living in an era of weak economic growth. According to a Philanthropy Daily article, millennial philanthropic behavior is different than past generations. Millennials are highly discerning in selecting causes to support. Millennials like to provide action to a cause not just providing financial assistance (Zeiger).

According to a Gallup poll of 1,700 workers, Millennials indicated that opportunities to learn and grow, the quality of their manager, quality of management, interest in type of work., and opportunity for advancement lead the list of what millennials look for in a job. Overall compensation was ranked as number 6 for Millennials (Rigoni and Adkins).

GenX employees are in the midst of their careers and have responsibilities such as home ownership, parenthood, and aging parents. Their employment expectations have evolved since joining the work force. According to the website SuburbanStats.org, of the estimated 4.6 million households in Ohio, 34.58% have a household member that is age 60 or older. Also 3.2% of the Ohio households are considered multigenerational, having at least 3 generations living in one household (Population Demographics for Ohio).

When GenX employees were asked what was the most important in regards to their work, 39% named "the ability to make a difference in the organization". Job stability (16%), development opportunities (15%), reorganization in their work (15%) income (8%), and promotion opportunities (7%) were also ranked (Lesonsky).

It is clear that when asked in most surveys that Millennials and GenX employees would like to feel like they are bringing value to the world. This does not fall completely in line with the survey results that were received from current State of Ohio fiscal professionals and college students. Flexible schedules, merit-based pay, and teleworking were expressed as being the most important. According to Dawn Fay at Robert Half, companies are attempting to use flex time and work-from-home options to attract employees (Papandrea). Even if an agency can't give employees exactly what they need to feel like they are bringing value to the community, offering a flexible work schedule can provide employees with the opportunity to give back and be involved on their own time. While some State of Ohio CFOs believe that merit pay may attract employees but won't retain them for a meaningful amount of time, they could explore using merit base pay in conjunction with a flexible schedule option or teleworking.

STATE OF OHIO'S UNDERUTILIZED POLICIES

The State of Ohio currently has policies on flexible schedules and teleworking. In the past, the State of Ohio has also revised fiscal professional bargaining unit and exempt classification specifications.

The Ohio Civil Service Employees Association (OCSEA) Union Contract, effective May 12, 2019 through February 28, 2021, outline flex scheduling under Section 13.13 Flex scheduling is allowable; where practical and feasible, hours and schedules for bargaining unit employees may include:

1. Variable starting and ending times;
2. Compressed work week, such as four (4) ten (10) hour days;
3. Other flexible hour concepts;
4. Schedule adjustments for prescheduled medical appointments shall be made only by mutual agreement. It is understood that the Employer's refusal is not grievable;
5. The trading of shifts for prescheduled medical appointments shall be by mutual agreement. The refusal of the Employer is not grievable.

The State of Ohio Administrative Policy on teleworking, HR-32, establishes statewide standards and guidelines for teleworking arrangements. Each agency has the authority to establish a teleworking policy but must receive DAS approval prior to implementation (State of Ohio Department of Administrative Services)

In 2015, the State of Ohio modernized the expectations of State Fiscal professionals by updating the Bargaining unit and exempt classification specifications for Fiscal related positions. Fiscal Classifications were upgraded, some employees received a pay raise based on their position review, position descriptions were updated to reflect current duties. While this action by the state was not necessarily a tool to attract qualified fiscal professionals, it may be seen as an attempt in retention of qualified fiscal employees (Fiscal Classification Project).

CONCLUSION

Millennial employees are entering the workforce with differing expectations than were possessed by prior generations. There are situations of high debt, growing families, and new home ownership. GenX employees are developing new employment expectations as their lives evolve to care for their children and aging parents. Employees will not be enticed to work for the State of Ohio or remain with the state if they feel like their employment expectations can be met in the private sector. Work/Life Balance matters. The State of Ohio currently has policies on teleworking, flexible schedules, and merit-based hiring but state agencies are either not utilizing or underutilizing the policies. The agencies could explore utilizing the current telework and flex schedule policies available. Agencies should also determine how merit pay can be implemented with their agency. These types of tools are needed to level up the playing field in attracting top talent.

FLEX SCHEDULE RECOMMENDATION

Flex scheduling could be used widely across all agencies. The already outlined requirements are simple to adhere to and can be adjusted. Allowing flex scheduling could help retain current employees and attract new ones. Ultimately, the availability of having a flexible schedule allows for a better work life balance and time for employee selfcare.

MERIT BASED PAY RECOMMENDATION

The issue for the State of Ohio may be the unwillingness of agency administrations to go through the bureaucratic process of hiring fiscal employees via the advanced step option. It also may be due to the fact management thinks employees might leave even if they get a pay increase. Merit Based Hiring is a tool that's used in the private sector. People are hired based on their level of education and experience and their salary is negotiable with that in mind. The State of Ohio needs to explore using Merit Based Pay as a tool to find quality fiscal

professionals along with other job classifications if it hopes to compete for the top talent available.

TELEWORKING RECOMMENDATION

As mentioned earlier, there is an established State of Ohio Administrative Policy on teleworking and agencies have the ability to establish teleworking for fiscal employees. While some agencies do have teleworking policies in place, i.e. BWC, DAS, DPS, ADJ other state agencies should look to creating their own. The agencies that have current teleworking policies should review them with regularity to make sure that they not only fit the Stat's objectives, but also to make sure that they are keeping up with the changing workforce. Elevating the availability of teleworking could attract and retain fiscal professionals but clear boundaries, expressed expectations, proper information technology structure, and scheduled team meetings would need to be established. Teleworking may enhance the State of Ohio efforts to recruit and retain high quality employees. Agencies should require teleworking from secured sites and maintain a technology infrastructure to support teleworking. This will address some Fiscal Directors concerns regarding their employees securely performing job duties.

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