

Ohio GFOA Fall 2023

Audit Preparation
How to Make Your Audit Go Seamlessly

Presented by: Joey Jones
Chief Auditor, East Region

Agenda

What is an audit?

Important deadlines

Tips for an efficient audit



“Audit” Types

- Basic Audit (Basic)
- Agreed-Upon Procedures (AUP)
- GAGAS Financial Statement Audit
- ORC 117(B) Public Interest Audits
 - Unemployment Audit
- ORC 117.11 requires at least biennial audits.
 - Remember you still must **annually** file financial statements, notes, etc. via Hinkle system

What is an Audit and Why do I Have to Have one?

An Audit is...

Evaluation of the Financial Statements

Evaluation of Internal Control and Compliance



Purpose of an Audit...

Gain Assurance over Financial Statements

Add Credibility to Financial Statements

Express an Independent Opinion

Audit Frequency

Ohio Law-
biennial

Federal
Single Audit -
\$750,000 in
Federal
Expenditures

Anytime –
Public Office
Request or
AOS
Initiative

Who Will be Doing the Audit?



Auditor of State



Independent
Public
Accountant



Audit Report

- **Financial Statement Opinion**
- **GAGAS**
 - Generally Accepted Government Auditing Standards
 - Results of tests of internal controls and compliance
 - Financial statement impact
- **Single Audit**
 - Opinion on compliance for each major program
 - Results of tests of internal controls and compliance
 - Federal program impact



Terminology

Noncompliance



Citation

Recommendation



Internal Control
Deficiency

Types of Audit Comments

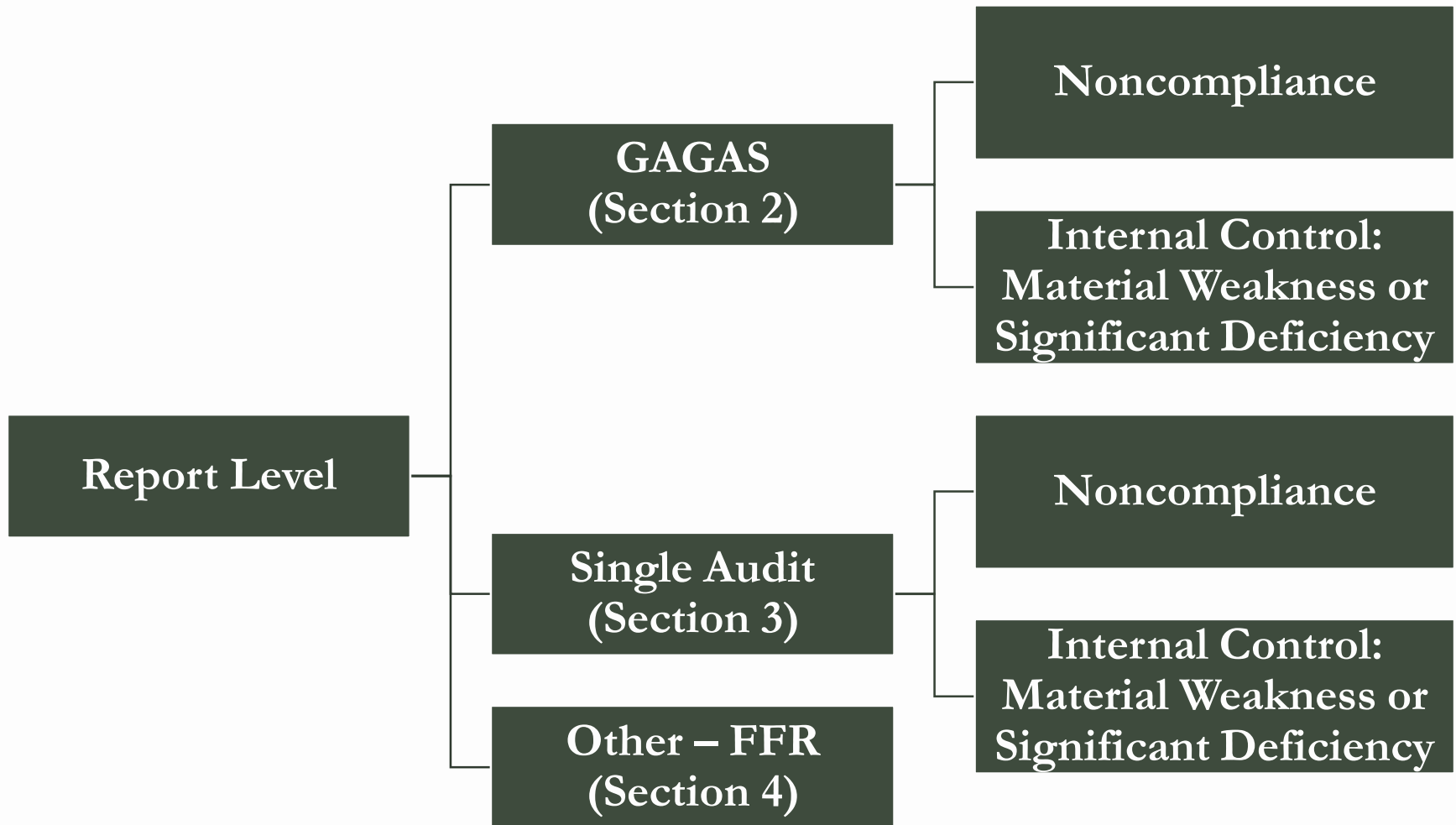


Verbal

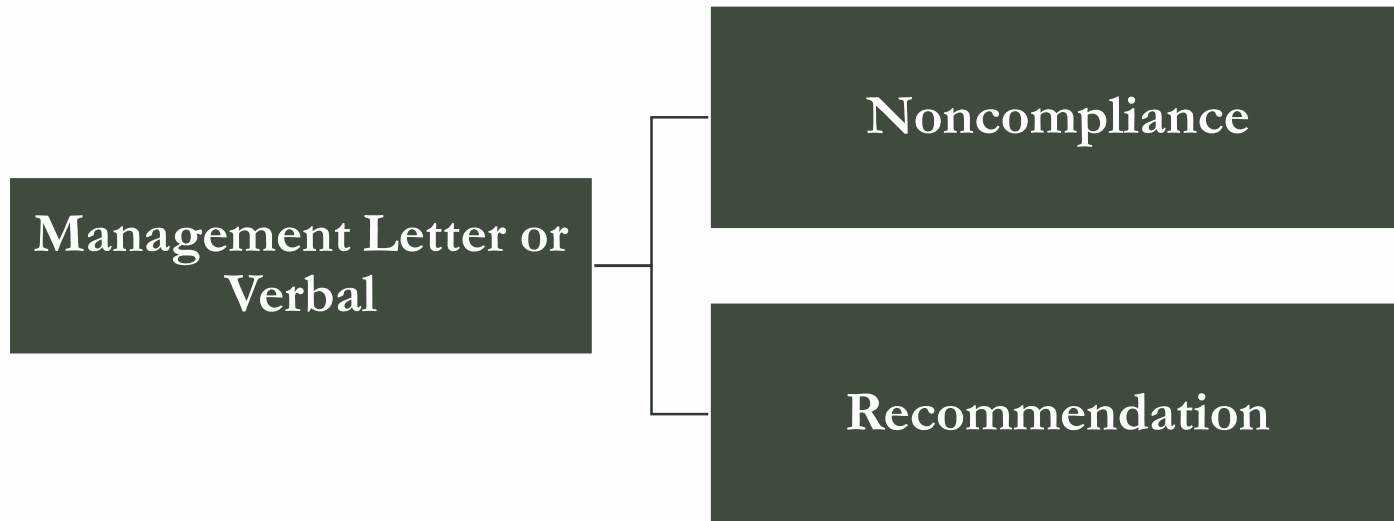
Management
Letter

Report Level

Types of Audit Comments



Types of Audit Comments





is an Audit Important?

- Fulfill your fiduciary responsibility
- Obtain assurance related to the financial integrity of funded programs
- Identify possible non-compliance and other issues early to avoid interruption of current funding
- Lower the risk of future non-compliance
- Build goodwill among taxpayers
- Strengthen your ability to secure additional funding in the future.

Source:

<https://www.aicpa.org/interestareas/governmentalauditquality/resources/auditeeresourcecenter/whyauditqualityisimportantforauditees.html>

Important Deadlines

Ohio Administrative Code Financial Statement Basis

Financial Statement Filing Requirements (OAC 117-2-03(B) and (C))

GAAP

- Counties
- Cities
- Schools, including ESCs and Comm Schools
- Government Insurance Pools (some)

Special Purpose Framework

- All Others

Uniform Guidance Financial Statement Basis



2 CFR 200.514(a)



Requires auditors to determine whether the financial statements of the auditee are presented fairly in all material respects in accordance with GAAP.



Therefore, auditees required to have a single audit are required to file on a GAAP basis of accounting regardless of OAC requirements.

Important Deadlines



Financial Statement Filing Requirements

Single Audit Deadline

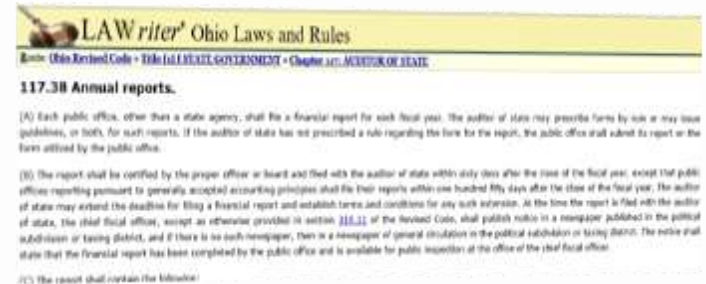
Other Regulator Deadlines

Service Organization Control Reports
(SOC 1 Reports)

Financial Statement Filing Requirements

Ohio Rev. Code § 117.38 (ORC) requires that local public offices file their annual financial reports with the Auditor of State (AOS).

- Entities filing on a GAAP basis have 150 days following the end of the fiscal year to submit their financial reports to the AOS in accordance with ORC §117.38.
- Other entities required to file and GAAP-mandated entities choosing to not file on a GAAP basis, have 60 days following fiscal year-end to complete their submission in accordance with ORC §117.38.



Financial Statement Filing Requirements (Cont'd)

- Mandatory method for filing via the AOS' Hinkle Annual Financial Data Reporting System-Hinkle System
- Hinkle System is an internet-based application that allows certain financial statement, debt and demographic data to be entered and/or uploaded and transmitted to the AOS to satisfy the filing requirements of ORC.
- Further information available at:
 - <https://ohioauditor.gov/financialreporting/default.html>
 - [AOS Bulletin 2015-007](#)
 - [Ohio Compliance Supplement](#), Ch. 1, Section 1-14



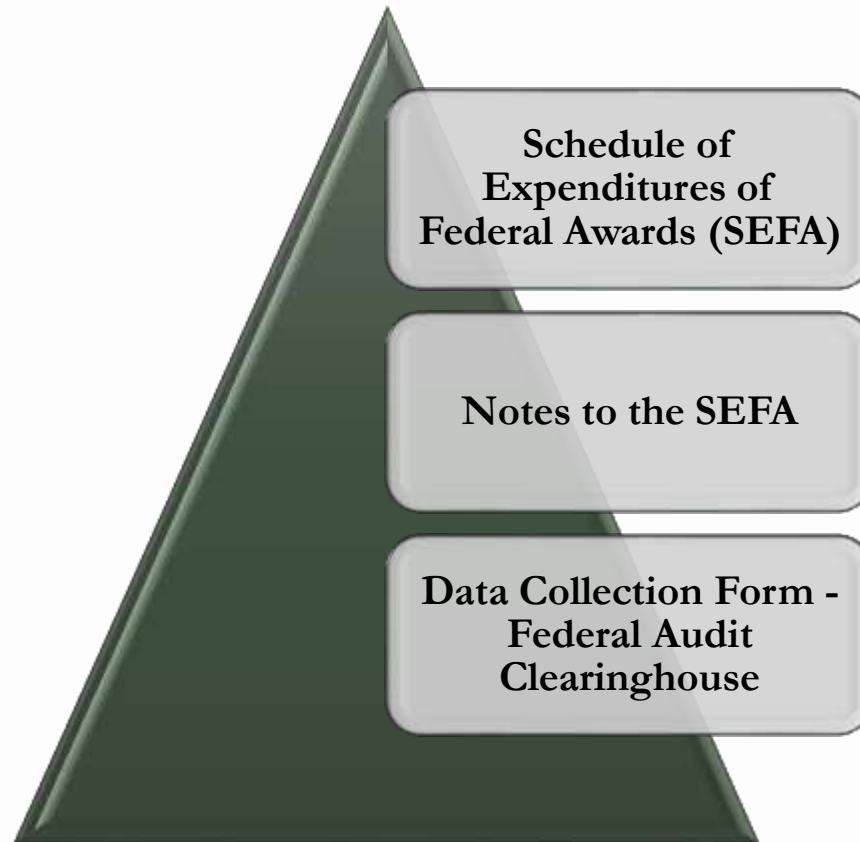
Financial Statement Filing Requirements (Cont'd)

- Required financial statement elements to be filed for **Regulatory** Cash Basis Financial Statements (aka “AOS Basis”)
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances – Governmental, Proprietary and Fiduciary, as applicable
 - Notes to the Basic Financial Statements
- Required financial statement elements to be filed for **OCBOA** Modified Cash/Cash Basis Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - MD&A and other supplemental information is optional

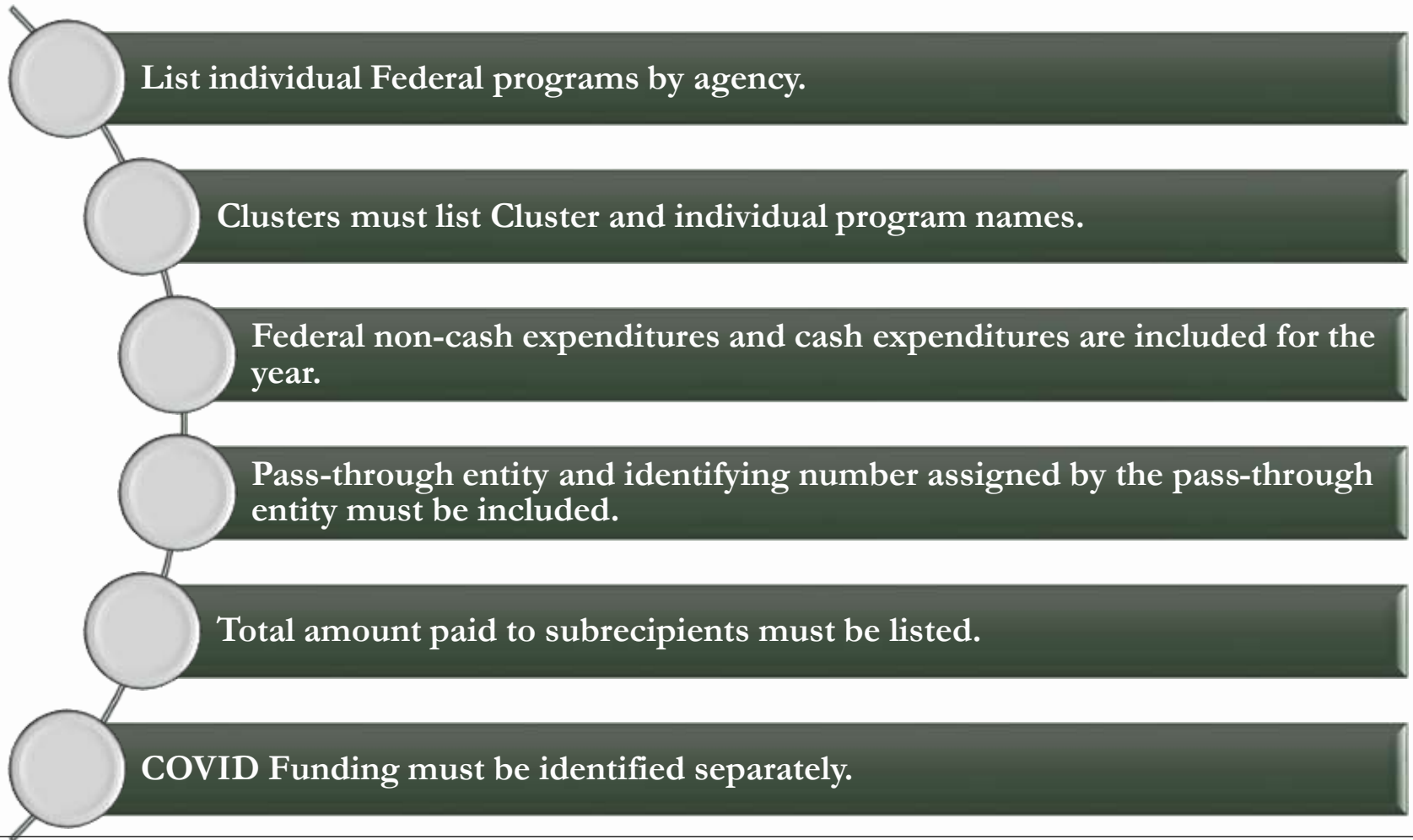
Single Audit Deadline

- **September 30** is deadline for 12/31 fye clients
- Must file audit report with the Federal Audit Clearinghouse
 - FAC distributes single audit reporting packages to federal agencies
 - Database of completed audits
- Filing Requirement Not Met = Not Low Risk Auditee
 - Additional audit testing required for subsequent two audits

Single Audit Reporting Items



Schedule of Expenditures of Federal Awards (SEFA)

- 
- List individual Federal programs by agency.
 - Clusters must list Cluster and individual program names.
 - Federal non-cash expenditures and cash expenditures are included for the year.
 - Pass-through entity and identifying number assigned by the pass-through entity must be included.
 - Total amount paid to subrecipients must be listed.
 - COVID Funding must be identified separately.

Important Notes!!

Uniform Guidance requires the government to prepare a schedule of expenditures of federal awards.

Standards require the auditor to determine and provide an “in relation to” opinion on, whether the auditee’s schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Auditors must be able to audit original records.

Standards require the auditor to provide an opinion on, each Major Federal Program Compliance Requirement.

How Do I Know How Much in Federal Funds my government has Spent?

It is **VERY IMPORTANT** that the Fiscal Officer has a method in place to track federal expenditures by Assistance Listing (AL) # / Cluster!

As an example: Each federal grant is tracked in a separate fund &/or cost center. At year end, as part of closing out the books, a Schedule of Expenditures of Federal Awards is prepared to determine if federal expenditures are \$750,000 or more.

How Do I Know if a Program is Reported on the SEFA?

Governments MUST assess their grant relationship with their distributing agency!

Relationships could be: Subrecipients, vendors, and for some programs, like CRF & SLFRF, beneficiaries

- Reviewing the terms and conditions of the award
- Subrecipient relationships are reported on the SEFA.
- Vendor and beneficiary relationships are not reported on the SEFA.

Notes to the Schedule of Expenditures of Federal Awards (SEFA)

Prepared by the
Fiscal Officer

Reporting Entity
Description

Summary of
Significant
Accounting
Policies

Other
Information

Data Collection Form via General Services Administration (was Census)

The auditor's portion
is filled out on the
Federal Audit Clearing
house at the end of the
audit by your auditors.

Data Collection Form
should agree to the
Schedule of
Expenditures of
Federal Awards.

AOS Bulletin 2022-008

- Assistance Listing #21.027 Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) Compliance Examination Alternative to Single Audit
- Reduce the burden of a full Single Audit on eligible recipients and auditors
- A full financial statement audit is not required at the time of the ACE engagement
 - However, the regular financial audit will still be performed on its usual audit schedule.
- No SEFA since the Auditor opines directly on compliance for CSLFRF
- Only required to obtain an understanding of relevant portions of internal control over compliance sufficient to plan the engagement and to assess control risk for compliance with specified requirements.
- The engagement still involves testing of the compliance requirements
- One compliance examination opinion is issued
- Audit findings are reported in a similar manner to how they are reported for Single Audits

AOS Bulletin 2022-008

Eligibility Requirements

- The recipient's total SLFRF award received directly from Treasury or received (through states) as a non-entitlement unit of local government is at or below \$10 million
- Total other Federal financial assistance (from all sources) the recipient expended (not including their SLFRF award funds) are less than \$750,000 during the recipient's fiscal year.

Other Regulator Deadlines

- Debt covenants
- MSRB/SID- Municipal Securities
- Contractual agreements
- Other Government Agencies
- Bond Ratings on subsequent debt issuances



Service Organization Control Reports (SOC 1 Reports)

- Service organizations (SO) provide services for governments such as:
 - Payroll processing
 - Self Insurance Third Party Administrators
 - Investment Purchasers



Service Organization Control Reports (SOC 1 Reports) (Cont'd)

- Auditors have responsibility to evaluate internal controls related to all of the government's significant financial activity.
- If significant financial activity is handled by SO, a separate report on the internal controls at the SO needs completed by a separate auditor, a SOC 1 report
- Your government needs to ensure that all service organizations will have a SOC 1 report available for the audit period
- Your government should review the SOC 1 report for any significant subservice organizations identified and review the subservice organization's SOC 1 report as well
- SOC 1 report needs provided to AOS or IPA auditor as soon as it is available.

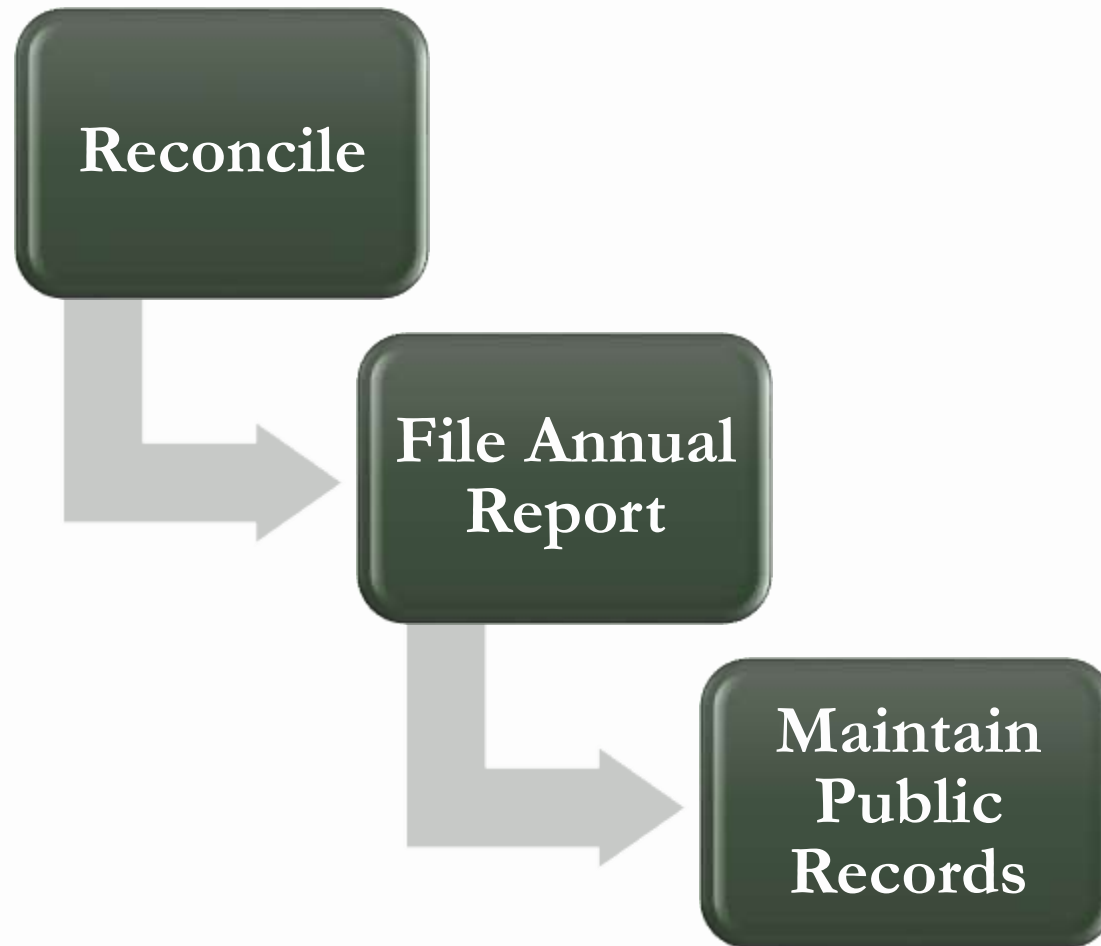
Tips for an Efficient Audit

What can I do to keep audit costs low?



- Complete, organized, and easily accessible records
- Stay ahead of routine responsibilities
- Be aware of special circumstances and be knowledgeable about potential compliance and accounting impact
- Improve internal controls
- Keep up with monthly bank to book reconciliations
- Ensure relevant personnel will be available during the course of the audit

Tips for an Efficient Audit



Tips for an Efficient Audit



Good communication with auditors before planned start date that auditors will arrive

Provide information in an electronic format / ledgers in excel for sorting, searching, etc.

Will personnel be available for audit inquiries (vacations, etc.)?

Provide auditors with a list of who the 'go-to' person is for each area (to make inquiries/obtain documents)

Tips for an Efficient Audit (Cont'd)

- Discuss items auditors could gather ahead of starting the audit
 - Minutes if accessible via the government's website, records on UAN, etc.
- Location(s) auditors will perform audit work
 - Client Location
 - Regional Office
 - Telework / Remote Work Location / Another audit site
- Information needed for connectivity to internet at the client location

Tips for an Efficient Audit (Cont'd)

Communicate with your auditors before audit is started. Types of questions auditors may ask:

- Significant financial transactions incurred
- Compliance with requirements outlined in Ohio and Federal Compliance Supplements
- Internal controls
- Changes in significant personnel
- Status of audit comments from the prior audit

Tips for an Efficient Audit (Cont'd)

- Often auditors will provide an initial audit documentation request list – be sure to have the documents pulled and ready in a timely manner. For example:

System Reports:

1. Year End Financial/Fund Report
2. Check Register
3. Detail Revenue Report
4. Detail Expenditure Report
5. Outstanding Purchase Order Report
6. Monthly Cash Reconciliations

General Information:

- Minutes from **[AUDIT PERIOD]**
- Names, e-mail addresses, outside occupations, and business interests of **[GOVERNING BOARD TYPE]** members holding office during our audit period and currently.

Tips for an Efficient Audit (Cont'd)

Cash Reconciliation:

- Bank reconciliation supporting documentation (bank statements, investment statements, outstanding check lists, etc.) for **[AUDIT PERIOD]**
- Access to online statements for confirmation of accounts (with **[ENTITY TYPE]**'s assistance)
- Daily Sweep Account confirmations, if applicable
- Copy of current investment policies and bank depository agreements.

Non-Payroll:

- A list of requested vouchers **[is attached OR will be provided]** so the **[ENTITY TYPE]**'s personnel may pull the information for us.
- 1099s issued in January **[20XX (and 20XX-1)]**

Payroll Testing

- A list of requested employees/pay periods **[is attached OR will be provided]** so the **[ENTITY TYPE]**'s personnel may pull the information for us.
- New bargaining unit/negotiated agreements
- Federal 941s, Pension filings, and related supporting documentation (deduction reports and payment support)
- List of retired or terminated employees and related pay-out calculations
- Updated Negotiated Agreements for Unions (if applicable)(electronic format, if possible)
- W-2's issued in January **[20XX (and 20XX-1)]**

Tips for an Efficient Audit (Cont'd)

Receipt Testing:

- Access to duplicate receipts or "pay-In book", if used.
- County Auditor tax settlement sheets.
- Income Tax Remittance Reports

Budgetary Testing:

- All Original and Amended Certificates of Estimated Resources
- All appropriations resolutions and amendments, as applicable

Other Items:

- Copies of bonded debt agreements and any other debt support for new debt issued or refunded.
- Copies of public official bonds covering the audit period.
- Access to employee personnel manual and policies and/or copies of updated policies during the audit period.

Federal Testing (if applicable):

- Schedule of Expenditures of Federal Awards
- Summary Schedule of Prior Audit Findings and Questioned Costs (If necessary), including corrective action taken.

Tips for an Efficient Audit (Cont'd)

Understand compliance requirements (federal, state, etc.)

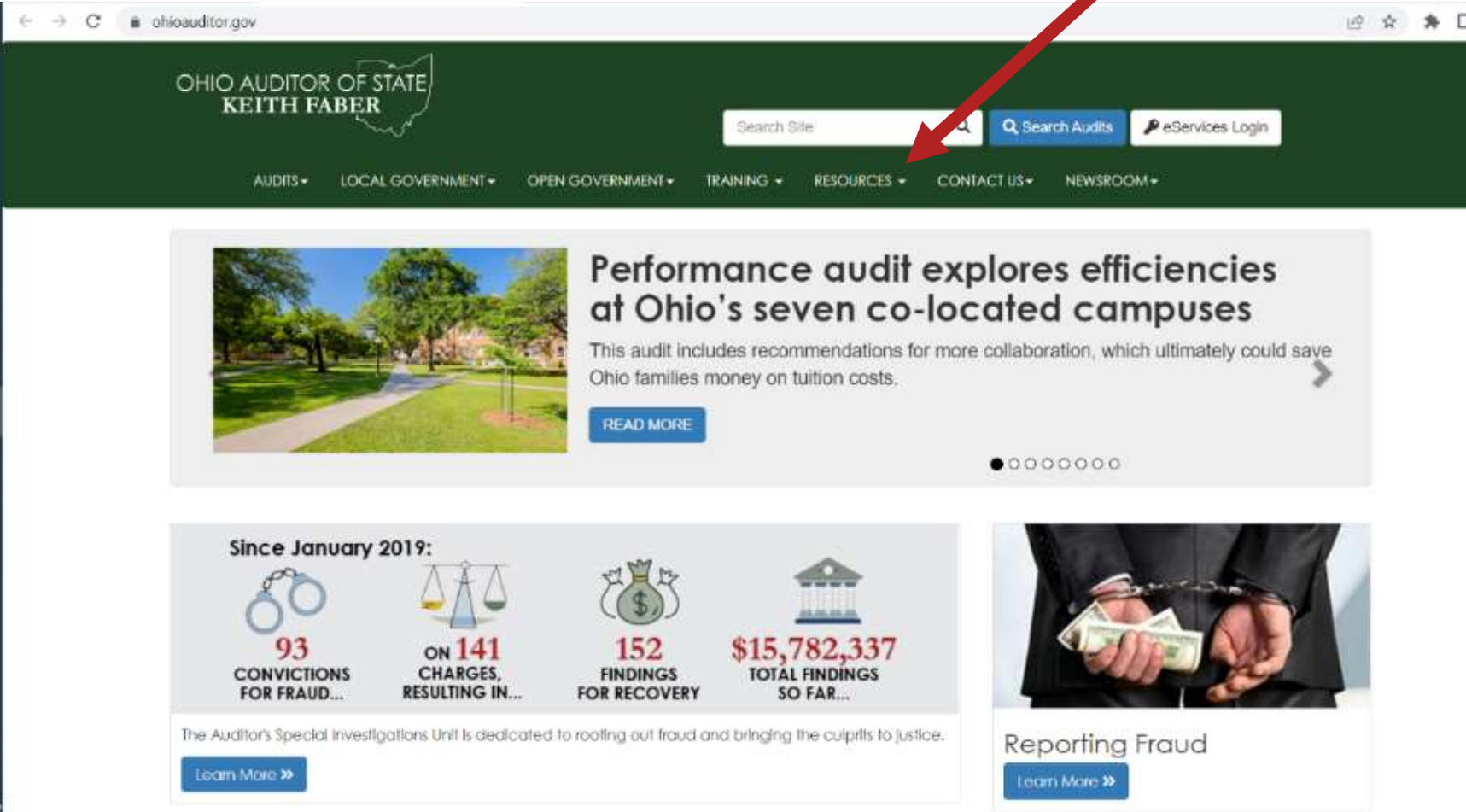
Gather and provide documentation to show that your entity is in compliance with applicable requirements

- Ohio Compliance Supplement (OCS)
<https://ohioauditor.gov/references/compliancemanuals.html>
- Federal (OMB) Compliance Supplement
<https://www.whitehouse.gov/omb/office-federal-financial-management/>
- Federal Award Compliance Control Records (FACCR) -
<https://ohioauditor.gov/references/practiceaids/faccrs.html>

Good communication between the Fiscal Officer & auditors on the estimated date in which the report will be completed and filed with AOS

Resources

Resources



The screenshot shows the Ohio Auditor of State website. The header includes the logo for Keith Faber, a search bar, and a navigation menu with the following items: AUDITS, LOCAL GOVERNMENT, OPEN GOVERNMENT, TRAINING, RESOURCES (highlighted with a red arrow), CONTACT US, and NEWSROOM. Below the navigation is a featured article titled "Performance audit explores efficiencies at Ohio's seven co-located campuses" with a "READ MORE" button. A statistics section titled "Since January 2019:" lists: 93 CONVICTIONS FOR FRAUD..., ON 141 CHARGES, RESULTING IN..., 152 FINDINGS FOR RECOVERY, and \$15,782,337 TOTAL FINDINGS SO FAR... A "Learn More" button is present. To the right is a "Reporting Fraud" section with a "Learn More" button.

Reference Materials

The screenshot shows the Ohio Auditor of State website. The header includes the logo for Keith Faber and navigation links for Audits, Local Government, Open Government, Training, Resources, Contact Us, and Newsroom. A search bar is also present. A dropdown menu is open under the 'Resources' link, with 'Reference Materials' highlighted. A red arrow points to this menu item. Below the navigation, there are several content blocks: a featured article about findings against a former township fiscal officer, a statistics section for 'Since January 2019' showing 97 convictions for fraud, 147 charges resulting in findings, 162 findings for recovery, and \$18,216,699 in total findings so far, and a 'Reporting Fraud' section.

OHIO AUDITOR OF STATE
KEITH FABER

Search Site Search Audits eServices Login

AUDITS LOCAL GOVERNMENT OPEN GOVERNMENT TRAINING RESOURCES CONTACT US NEWSROOM

Findings for re...
against forme...
The SIU determined that...
pay the Township's tax b...
7
8a
READ MORE

IPA Resources
Reference Materials
Publications
Procurement Opportunities
Web Links
Student Center
COVID-19 Assistance
Bipartisan Infrastructure Law
AOS Notifications
eServices Info
Ohio Checkbook

5,630 issued
ship fiscal officer
of dereliction of duty, had failed to
ing to multiple penalties and fees

Since January 2019:

97
CONVICTIONS
FOR FRAUD...

ON 147
CHARGES,
RESULTING IN...

162
FINDINGS
FOR RECOVERY

\$18,216,699
TOTAL FINDINGS
SO FAR...

The Auditor's Special Investigations Unit is dedicated to rooting out fraud and bringing the culprits to justice.

Reporting Fraud

Where is the Ohio Compliance Manual?

Reference Materials

Clients & IPA Firms

[GASB 84](#)

[GASB FAQs](#)

[Library FAQs and Program Codes](#)

[Other Accounting FAQs](#)

[Ohio Compliance Manuals](#)

[Financial Statement Shells & Footnotes](#)

- [GAAP](#)

- [GASB 44 - Tables](#)

- [OCBOA](#)

- [Regulatory](#)

- [Specialized Footnotes](#)

[Single Audit Practice Aids & Report Shells](#)



Ohio Compliance Manuals

Ohio Compliance Supplement Manuals

2023

[Ohio Compliance Supplement Implementation Guide \(pdf\)](#)

- [The Compliance ACE is available in Exhibit 3](#)
- [Legal Matrix](#)

[Ohio Compliance Supplement Manual \(pdf\)](#) (Updated May 2023)

- [Chapter 1 – Direct Laws \(pdf\)](#) ([docx](#))
- [Chapter 2 – Indirect Laws and Statutorily Mandated Tests \(pdf\)](#) ([docx](#))
- [Chapter 3 – Stewardship \(pdf\)](#) ([docx](#))
- [Chapter 4 – School Compliance Testing \(pdf\)](#) ([docx](#)) (New May 2023)

[Optional Procedures Manual \(docx\)](#)

2022  [2023 Crosswalk \(xlsx\)](#) (Updated May 2023)

2022

[Ohio Compliance Supplement Implementation Guide \(pdf\)](#) (Jun 2022)

- [Exhibit 3 Compliance ACE \(docx\)](#)

[Ohio Compliance Supplement Manual \(pdf\)](#) (Jun 2022)

OCS Legal Matrix (May 2023)

- Notes:**
- 1) Entities are in alphabetical order.
 - 2) Excel is limited to only one hyperlink for each cell. If more than one footnote is applicable, you will have to find it manually below this table.
 - 3) We had to apply footnotes to checkmarks whether the section applies or not. So pay close attention to the footnotes to determine applicability.

Step No.	Requirement	Ag. Soc ¹	Airport Authority	City	Comm. College (3354)	Comm. School
	General Budgetary Requirements (1-1 through 1-3)				✓ ¹⁶	
1-1	ORC 5705.38: Annual appropriation measures - classification			✓	✓	
1-2	ORC 5705.41(D); and 5705.42: Restriction upon appropriating/expending money - certificate of fiscal officer			✓	✓	
1-3	ORC 5705.40: Amending or supplementing appropriations; contingencies			✓	✓	
1-4	ORC 5705.09: Establishing funds and 5705.12 Permission to establish special funds			✓	✓	
1-5	ORC 131.01, 1545.23, 3315.20, 5155.33, Various 5705 Sections, 5735.28: Distribution of levy revenue			✓	✓	
1-6	ORC 5705.05-.06 and 5705.14-.16: Transfer of funds ⁴⁷			✓	✓	
1-7	AOS Bulletin 1997-003 and various ORC Sections: Advances ⁷			✓	✓	
1-8	ORC 5705.13, 5705.132, 5705.222, 5705.29: Reserve balance accounts & funds			✓	✓	
1-9	ORC 5101.144: County Children Services Fund					
	Debt (1-10 through 1-13 & 4A-3)⁸					
1-10	(Previously 1-13) ORC 133.22: Leg. auth. anticipation securities				✓	

Financial Statements and Footnote Shells

Clients & IPA Firms

[GASB 84](#)

[GASB FAQs](#)

[Other Accounting FAQs](#)

[Ohio Compliance Manuals](#)

[Financial Statement Shells & Footnotes](#)

- [GAAP](#)
- [GASB 44 – Tables](#)
- [OCBOA](#)
- [Regulatory](#)
- [Specialized Footnotes](#)

[Single Audit Practice Aids & Report Shells](#)

[Federal Award Compliance Control Records \(FACCR\)](#)

[Agreed-Upon Procedure Shells](#)

[Audit Report Shells](#)

- [FYE 12/31/21 & Subseq](#)
- [Prior to FYE 12/31/21](#)

[Additional Audit Guidance](#)

[Ohio Laws & Rules](#)

[Publications & Manuals](#)

Clients

[Development of Policies and Procedures](#)

[Summarized Annual Financial Reports](#)

[Debt/ESG Disclosure](#)

Financial Statement Shells and Footnotes

› [Generally Accepted Accounting Principles \(GAAP\) Basis Financial Statements \(in accordance with GASB 34\)](#)

- [GASB 44 - Statistical Table Requirements](#)

› [OCBOA Cash/OCBOA Modified Cash Basis Financial Statements \(commonly referred to as “GAAP look-alike”\)](#)

OCBOA Cash Basis – Financial statements prepared on the cash basis as “GAAP look-alike” financial statements; relevant Governmental Accounting Standards Board (GASB) Statements have been applied to the extent the GASB Statements are applicable to the OCBOA Cash Basis of accounting.

OCBOA Modified Cash Basis – Financial statements prepared on a modified cash basis as “GAAP look-alike” financial statements; relevant GASB Statements have been applied to the extent the financial statements are applicable to an OCBOA Modified Cash Basis of accounting. The most common modification applied within an OCBOA Modified Cash Basis is the recording long term investment activity. Other common modifications include recording of capital assets, net accumulated depreciation and long-term debt arising from cash transactions.

› [Regulatory Cash Basis Financial Statements \(commonly referred to as “AOS basis”\)](#)

Financial statements prepared to comply with the basis of accounting prescribed by the Auditor of State in accordance with the financial reporting provisions of Ohio Revised Code 117.38 and Ohio Administrative Code 117-2-03(D).

› [Other Specialized Footnote Disclosures](#)

Ohio Laws and Rules

Clients & IPA Firms

[GASB 84](#)

[GASB FAQs](#)

[Other Accounting FAQs](#)

[Ohio Compliance Manuals](#)

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Ohio Laws & Rules

Ohio law consists of the Ohio Constitution, the Ohio Revised Code and the Ohio Administrative Code. The Constitution is the state's highest law superseding all others. The Revised Code is the codified law of the state while the Administrative Code is a compilation of administrative rules adopted by state agencies... [Read More >>](#)

Ohio Revised Code

The Legislative Service Commission staff updates the Revised Code on an ongoing basis, as it completes its act review of enacted legislation.

[codes.ohio.gov/orc >>](https://codes.ohio.gov/orc)

Ohio Administrative Code

This website publishes administrative rules on their effective dates, as designated by the adopting state agencies, colleges, and universities.

[codes.ohio.gov/oac >>](https://codes.ohio.gov/oac)

Publications and Manuals

Clients & IPA Firms

- [GASB 84](#)
- [GASB FAQs](#)
- [Other Accounting FAQs](#)
- [Ohio Compliance Manuals](#)
- [Financial Statement Shells & Footnotes](#)
 - [GAAP](#)
 - [GASB 44 – Tables](#)
 - [OCBOA](#)
 - [Regulatory](#)
 - [Specialized Footnotes](#)

Single Audit Practice Aids & Report Shells

Federal Award Compliance Control Records (FACCR)

Agreed-Upon Procedure Shells

- [Audit Report Shells](#)
 - [FYE 12/31/21 & Subseq](#)
 - [Prior to FYE 12/31/21](#)

Additional Audit Guidance

Ohio Laws & Rules

Publications & Manuals



Clients

- [Development of Policies and Procedures](#)
- [Summarized Annual Financial Reports](#)
- [Debt/ESG Disclosure](#)

Guidance, Best Practices, and Manuals
Ohio Compliance Supplement Manuals
County Board of Developmental Disabilities Manual
Ohio County Sheriff's Office Manual (Oct 2022)
Ohio Township Handbook (Mar 2019)
School District Self-Assessment Guide
Guidelines for Student Activity Programs
Uniform School Accounting System User Manual 2013 (Appendix B Updated 2022)
Uniform System of Accounting for Agricultural Societies (May 2020)
Village Officer's Handbook (Aug 2020)
2022 Desk Calendar.pdf (Includes upcoming events, financial due dates, contacts, and more)

Reports

Performance audits examine the efficiency and effectiveness of government programs.

[Recent Audits](#)

Technical Bulletins

The AOS office releases Bulletins offering guidance to the government entities it serves.

[2022 – 1995](#)

Advisory Memos

The AOS releases Advisories with important news & guidance for the government entities it serves.

[AOS Advisories](#)

Technical Bulletins

Guidance, Best Practices, and Manuals
Ohio Compliance Supplement Manuals
County Board of Developmental Disabilities Manual
Ohio County Sheriff's Office Manual (Jun 2023)
Ohio Township Handbook (Mar 2019)
School District Self-Assessment Guide
Guidelines for Student Activity Programs
Uniform School Accounting System User Manual 2013 (Appendix B Updated 2022)
Uniform System of Accounting for Agricultural Societies (May 2020)
Village Officer's Handbook (Aug 2020)
2023 Desk Calendar.pdf (Includes upcoming events, financial due dates, contacts, and more)
Archive
Best Practices (2004 - 2017)
Ohio Property and Evidence Room Best Practices Manual (2017)
Behavioral Health Handbook (2016)
Ohio County Treasurer's Manual (2018)

Bulletins

Search Bulletins

ENHANCED BY Google



Current

2022

2021

2020

2019

2018

2017

2016

2015

2014

2013

2012

2011

2010

2009

2008

Current Official Bulletins

The Auditor of State's office periodically releases Technical Bulletins to offer guidance to the government entities it serves. All bulletins since 1977 are compiled in one file, [All Bulletins.pdf](#), for easy searching.

Bulletins are occasionally updated or superseded, so some previously issued bulletins have been removed. For a thorough explanation see the [Bulletins 1977 to Current.xlsx](#) spreadsheet for a list of changes.

Sign up

Join the mailing list to receive AOS Official Bulletins.

Reports

Performance audits examine the efficiency and effectiveness of government programs.

[Recent Audits](#)

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[2023-1995](#)

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[AOS Advisories](#)

Technical Bulletins search

About 6 results (0.24 seconds)

Bulletin 2018-003 Auditor of State Bulletin

[ohioauditor.gov](#) > [publications](#) > [bulletins](#)



File Format: PDF/Adobe Acrobat

Nov 30, 2018 ... We interpret credit card accounts to include online purchasing accounts (e.g., ... **Procurement cards** can be tied to either a credit.

Auditor of State Bulletin 2021-005 DATE ISSUED: April 30, 2021 TO ...

[ohioauditor.gov](#) > [publications](#) > [bulletins](#)



File Format: PDF/Adobe Acrobat

Apr 30, 2021 ... ____ List of all credit, debit, purchasing/**procurement cards** as well as a list of any other authorized users.

Page 1 Bulletin 2015--004 Auditor of State Bulletin DATE ISSUED ...

[ohioauditor.gov](#) > [publications](#) > [bulletins](#)



File Format: PDF/Adobe Acrobat

Apr 30, 2015 ... o **Procurement** Standards -- The federal government is allowing a grace period of one full fiscal year after the effective date for ...

THOMAS E. FERGUSON MAS BULLETIN

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File Format: PDF/Adobe Acrobat

Oct 30, 1981 ... The third type of pool is a group **purchasing** pool. ... made via other means such as **purchase** orders, credit **cards**, debit **cards**, etc.

We have updated the ORC references on pages 1 -- 7, but have not ...

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Jul 2, 1997 ... individual inmate's ledger **card** or to an inmate's account ... received from sales to inmates, **purchasing** of merchandise, and payments.

Advisory Memos

Guidance, Best Practices, and Manuals
Ohio Compliance Supplement Manuals
County Board of Developmental Disabilities Manual
Ohio County Sheriff's Office Manual (Oct 2022)
Ohio Township Handbook (Mar 2019)
School District Self-Assessment Guide
Guidelines for Student Activity Programs
Uniform School Accounting System User Manual 2013 (Appendix B Updated 2022)
Uniform System of Accounting for Agricultural Societies (May 2020)
Village Officer's Handbook (Aug 2020)
2022 Desk Calendar.pdf (Includes upcoming events, financial due dates, contacts, and more)

Annual or State Advisory Memos and policy updates

Cybersecurity

- [PAYMENT Re-Direct and Business Email Compromise Schemes – Mar 2023 \(pdf\)](#)

COVID-19

Among the many consequences of COVID-19, entities may face financial reporting challenges, such as volatility in the equity and debt markets as well as reduced revenue and cash flows. AOS resources in this category will include reminders to local officials about financial reporting matters they may need to consider as they prepare their financial statements.

- [Fraudulent Unemployment Claims – Feb 2023 \(pdf\)](#)
- [Fraudulent Unemployment Claims – Feb 2021 \(pdf\)](#)
- [ID.me Requirements & Fraud Insurance – May 2021 \(pdf\)](#)
- [Prior FY Expenditures Reimbursed in Subsequent FY – Jul 2021 \(pdf\)](#)

Other Advisories

- [Fraud Risk Assessment Questionnaire – May 2023](#)
- [Fuel Inventory, Usage, Fuel Card Expenditures – Sep 2021](#)

Reports

Performance audits examine the efficiency and effectiveness of government programs.

[Recent Audits](#)

Technical Bulletins

The AOS office releases Bulletins offering guidance to the government entities it serves.

[2022–1995](#)

Advisory Memos

The AOS releases Advisories with important news & guidance for the government entities it serves.

[AOS Advisories](#)



AOS COVID Resources

COVID-19 Guidance for Clients

Side Menu
 COVID-19 Resources
 Fiscal Tracking
 For Clients
 FAQs
 Contacts

Guidance for Clients
 Federal assistance and financial statement reporting
[Overview: Federal Assistance Program Tracker \(Web\) \(updated February 2022\)](#)
 Watch video to see the Spreadsheet!

Guidance Graphics
 COVID-19 federal funding requirements can be difficult to understand, so we've created these summary graphics to help simplify general program requirements, single audit rules, and related accounting and reporting topics.

<p>State and Local Fiscal Recovery Funds</p> <p>Documents and links focusing on the rules governing Fiscal Recovery Funds (AL #21.027)</p> <p>Navigating Treasury's SLFRF Website 1/31/2022</p> <p>SLFRF Final Rule – Public Health & Economic Response 1/27/2022</p> <p>SLFRF Final Rule – Lost Revenue 1/27/2022</p> <p>SLFRF Final Rule – Premium Pay 1/27/2022</p> <p>SLFRF Final Rule – Broadband Infrastructure 1/27/2022</p> <p>SLFRF Final Rule – Evaluating Potential Uses 1/27/2022</p> <p>SLFRF Reporting – Metro Cities and Counties with</p>	<p>Federal Procurement</p> <p>Documents and links to help you navigate federal procurement requirements</p> <p>Federal Uniform Guidance Procurement Requirements & ARPA update (3/9/2021)</p> <p>More on the Federal Resources page.</p> <p>Educational Stabilization Fund</p> <p>Documents to assist in understanding the educational stabilization funding (AL #64.42)</p> <p>ESER Funding Information Comparison updated 10/29/2021</p> <p>COVID-19 School Funding Overview 7/15/2021</p>
<p>SLFRF Reporting – Metro Cities and Counties with populations EXCEEDING 250,000 updated 7/7/2022</p> <p>SLFRF Reporting – Non-Entitlement Units of Government updated 7/7/2022</p> <p>Accounting for the ARP updated 7/14/2021</p> <p>Uses of Local Fiscal Recovery Funds updated 7/7/2022</p>	<p>A collection of documents and videos regarding Single Audits and COVID-19 guidelines</p> <p>COVID-19 and the impact on Single Audits 7/17/2020</p> <p>More info on Single Audits located on the Federal Resources page.</p> <p>Archived Resources</p> <p>Various documents and links relating to COVID-19 funding for reference only (no longer updated)</p> <p>Federal OMB: CARES Act FAQs & COVID-19 Assistance Listings 4/24/2020</p> <p>COVID-19 Funding: Schedule of Expenditures of Federal Awards (SEFA) Reporting Flowchart - Small Governments updated 1/27/2021</p> <p>Relief Fund – Accounting Flow Chart updated 1/27/2021</p>

AOS Regional Office Numbers

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