

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPAs
Subject: Agreed Upon Procedures – Sunshine Law Testing Footnote
Date: August 23, 2022

The AUP Report shells have been updated to reflect the additional language added to the following Sunshine Law Testing footnote:

Note: Auditor should ask whether the elected official, or his/her designee, attended a certified public records training, and for the relevant proof of attendance based on which training the official attended.

- The Attorney General's Office currently uploads an attendance roster for each certified public records training provided by its office to its external website. The roster is now proof of attendance from the AGO to attendees. The attendance rosters are located here: <https://www.ohioattorneygeneral.gov/Legal/Sunshine-Laws/Sunshine-Laws-Training-Attendance-Reports>. All attendees are notified at the trainings where the rosters are posted.
- The AOS provides paper certificates as proof of attendance.
- Additionally, the AGO may contract with other state agencies, political subdivisions, or other public or private entities to conduct the training programs and seminars. AOS auditor should consult with Legal to determine whether any other trainings qualify as a certified public records training. See Ohio Rev. Code § 109.43(D).

The language will be incorporated into the 2023 Ohio Compliance Supplement. If you have any questions, please contact Nikki Vogel at NLVogel@ohioauditor.gov.