

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: 84.425 ESSER Compliance Requirement G

Date: November 10, 2022

Per consultation with ODE and review of the 2022 OMB Compliance Supplement, compliance requirement G. Matching, Level of Effort, and Earmarking is not applicable for the Assistance Listing 84.425 ESSER programs at the local level (LEAs). All requirements will be tested at the state level.

Therefore, we will not be releasing an Add-on document for this section. We will, however, update the FACCR for this information.

Please direct any questions to FACCR@ohioauditor.gov.