

OHIO AUDITOR OF STATE  
KEITH FABER

LGOC

**Ohio Compliance Supplement  
2023 Updates**

Vance Pulley, Center for Audit Excellence

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**Agenda**

- What is the Ohio Compliance Supplement?
- 2023 Updates – Ch. 1-3, OPM & IG
- Coming Soon.....New Ch. 4!

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**What is the OCS?**

- OCS = Ohio Compliance Supplement
- Contains certain laws and regulations which are:
  - of the type auditors generally consider direct and material
  - or of considerable public interest
- Is not a comprehensive listing of applicable laws and regulations
- Is designed to help auditors and public offices identify and familiarize themselves with certain laws and regulations

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### Updates - When/How Often? How to Identify Changes?

- Updated annually
- Main OCS normally issued by December
- New school chapter will be issued late spring/early summer
- Changes marked with strike-out, double underline or wavy-underline

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### What is the effective date?

- 2023 OCS: Engagements of FYE 12/31/22 – 11/30/23
- 2022 OCS: Engagements of FYE 12/31/21 – 11/30/22

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### Where is the OCS?

The screenshot shows the Ohio Auditor of State website with the following content:

- Navigation: LOCAL GOVERNMENT, Reference Materials, Financial Health Indicators, Fiscal Distress, UAN, Herkie System Financial Reporting, Training
- Section: Ohio Compliance Supplement Manuals
- Year: 2023
- Links:
  - Ohio Compliance Supplement Implementation Guide (PDF)
  - The Compliance ACE is available in Exhibit 3
  - Ohio Compliance Supplement Manual (PDF)
  - Chapter 1 – Direct Laws (PDF) (docx)
  - Chapter 2 – Indirect Laws and Statutorily Mandated Tests (PDF) (docx)
  - Chapter 3 – Stewardship (PDF) (docx)
  - Optional Procedures Manual (docx)
  - 2022 • 2023 Overview (doc)
- Footer: <http://www.ohioauditor.gov/references/compliancemanuals.html>

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### How to Use?

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### Legal Matrix

Step No.	Requirement	Township	Traditional Schools	Union Country Districts	Village
<b>General Budgetary Requirements (1.1 through 1.5)</b>					
1-1	ORC 5703.38: Annual appropriation measures - classification	✓	✓	✓	✓
1-2	ORC 5703.41(D) and 5703.42: Restrictions upon appropriating expending money - certificate of fiscal officer	✓	✓	✓	✓
1-3	ORC 5703.40: Amending or supplementing appropriations - contingencies	✓	✓	✓	✓
1-4	ORC 5703.06: Establishing funds and 5703.12: Permissions to establish special funds	✓	✓	✓	✓
1-5	ORC 141.01, 144.21, 3113.20, 5115.10; Various 5703 Sections, 7733.28: Distribution of levy revenue	✓	✓	✓	✓
1-6	ORC 5703.05-06 and 5703.14-16: Transfer of funds	✓	✓	✓	✓

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### How is the OCS Organized?

Chapter 1

Chapter 2

Chapter 3

Chapter 4

Optional Procedures Manual (OPM)

Implementation Guide (IG)

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*2023 Ohio Compliance Supplement* *Direct Laws*  
*Section 1-2*

**1** **1-2 Compliance Requirements:** Ohio Rev. Code §§ 5705.41 (D) and 5705.42 - Restriction upon appropriation and expenditure of money – certificate of fiscal officer.

**2** **Summary of Requirements:**  
The authorization of a bond issue is *deemed an appropriation* of the proceeds of the bond issue for the purpose for which such bonds were issued. No expenditure shall be made from any bond fund until first authorized by the taxing authority. [Ohio Rev. Code § 5705.41(A)]

Similarly, Federal and State grants or loans are “*deemed appropriated*” for such purpose by the taxing authority” as provided by law and shall be recorded as such by the fiscal officer of the subdivision, and is deemed in process of collection [Ohio Rev. Code § 5705.42].

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**3**

In determining how the government ensures compliance, consider the following:	What control procedures address the compliance requirement?	W/P Ref.
<ul style="list-style-type: none"> <li>• Policies and Procedures Manuals</li> <li>• Knowledge and Training of personnel</li> <li>• <del>Folder Files</del> Checklists</li> <li>• Review/Comparison/Recomputations of Purchase Documents</li> <li>• Budgetary/Purchasing Accounting/Monitoring System</li> <li>• Legislative and Management Monitoring</li> <li>• Management’s identification of changes in laws and regulations</li> <li>• Management’s communication of changes in laws and regulations to employees – Policies and Procedures Manuals</li> </ul>		

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**4** **Suggested Audit Procedures - Compliance (Substantive) Tests:**

1. Search for material unrecorded liabilities and/or encumbrances at year end. Refer to minutes and records immediately following the fiscal year cutoff date.
2. During the search for material unrecorded liabilities and/or encumbrances at year end, compare the date of the fiscal certificates with invoice dates, noting whether or not the certificate date precedes the invoice/obligation date and was recorded as an encumbrance in the proper year.
 

Note:

  - The obligation date may precede the invoice date. If separately identified, use the obligation date when determining compliance.
  - If the government does not expect to complete the project in the current year, the remainder of the project must be appropriated immediately in the subsequent year(s).<sup>7</sup>

**5** **Audit implications** adequacy of the system and controls, and the direct and material effects of non-compliance, effects on the audit opinions and/or footnote disclosures, significant deficiencies/material weaknesses, and management letter comments:

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2023 OCS Updates

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Legislative Bills With OCS Impact

SB 287      HB 110

SB 15      HB 397

HB 687      HB 177

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Throughout OCS

- Red COVID Guidance • Same as last 2 years, COVID related guidance is in red font
- ★ New Ch. 4 • Sections that only relate to schools have been moved to a newly created Ch. 4
- ★ Sections Renumbered • Many sections have been renumbered

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### Throughout OCS - Renumbering

2022 - 2023 OCS Crosswalk		
2022 Step #	2022 Requirement	2023 Step #
1-18	ORC 1702.57, 1724.05-06 and 1726.11-12: Annual Financial Reporting for CICs and DCs	1-15
1-19	ORC 9.833 and 305.172: Health Care Self Insurance	1-16
1-20	ORC 2744.081: Liability Self-Insurance	1-17

**1-15 (Previously 1-18) Compliance Requirements:** Ohio Rev. Code §§ 1702.57, 1724.05, 1724.06, 1726.11, and 1726.12 - GAAP and annual financial reporting for community improvement corporations (CICs) and development corporations (DCs). . . . . 67

*2023 Ohio Compliance Supplement* *Direct Laws*  
*Section 1-15*

**1-15 (Previously 1-18) Compliance Requirements:** Ohio Rev. Code §§ 1702.57, 1724.05, 1724.06, 1726.11, and 1726.12 - GAAP and annual financial reporting for community improvement corporations (CICs)<sup>33</sup> and development corporations (DCs).<sup>34</sup>

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### Implementation Guide

**Throughout**

- updated references

**Audit Findings**

- updated language to coincide with the Yellow Book
- modified opinion example to match current AOS opinion shells

**★ Findings for Recovery and Responsibility for Paying Findings for Recovery: Strict Liability Laws**

- modified footnotes and footnote references related to strict liability due to the passage of SB 15

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### Implementation Guide

★ **Strict Liability**

**ORC 3313.25 & 3313.31**

- School Treasurer

**ORC 3319.36**

- School District or ESC Treasurer & Superintendent

**Other**

- County Auditors, County Treasurers, Twp. Fiscal Officers/Deputy Fiscal Officers, Treasurer of Municipal Corp's, City Auditors, etc.

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### Implementation Guide

Additional Policies for Findings for Recovery for Auditor of State Audits	• added clarified guidance
Referrals to the Ethics Commission, Other State Agencies and the IRS	• clarified guidance regarding referrals to ODE • clarified guidance regarding CIC/DC filings
Appendix A-1: Transfers and Advances	• modified considerations for COVID-19

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### Implementation Guide

Appendix A-2: Direct Charges	• removed considerations for COVID-19
Appendix E-1: Federal Agencies	• removed Financing Corporation (FICO) as the securities were beyond the listed maturity range
Exhibits 5&6: Legal Matrix	• clarified applicable OCS sections and footnotes

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### Chapter 1

1-1: Annual appropriation measures – classification	• modified the considerations for COVID-19
1-2: Restriction upon appropriation and expenditure of money	• added to the considerations for COVID-19 • modified certain footnotes including adding clarification relating to blanket and super blanket certificates.
1-4: Establishing funds and permission to establish special funds	• modified the considerations for COVID-19

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**Chapter 1**

- ★ 1-6: Transfer of funds
  - modified the considerations for COVID 19
- 1-7: Advances
  - modified the considerations for COVID 19
- ★ Section B: Contracts and Expenditures
  - modified and moved considerations for COVID 19 related to contracts, to Sections 2A-3 – 2A-12 (contract testing sections which were previously part of the OPM and are now included in Chapter 2)

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**Chapter 1**

- ★ 1-10 (Previously 1-13): Issuing or retiring bonds and notes
  - added clarification regarding debt issuance for qualifying partnerships (career-technical education compact)
  - also added clarification to section regarding which steps apply for testing and for the testing of material debt covenants and the filing requirements of the Municipal Securities Rulemaking Board (MSRB)
- ★ 1-11 (Previously 1-14): Bond, tax and revenue anticipation notes (BAN, TAN and RAN)
  - added suggested audit procedure for the testing of material debt covenants

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**Chapter 1**

- ★ 1-12 (Previously 1-15): Additional borrowing authority for boards of library trustees
  - added suggested audit procedure for the testing of material debt covenants
- 1-14 (Previously 1-17): Annual financial reporting
  - added guidance for auditors to perform a GASB Cod. 2600 analysis for entities not mentioned in AOS Bulletin 2015-007
  - certain modifications were made to footnotes
- 1-15 (Previously 1-18): GAAP and annual financial reporting for CICs/DCs
  - modified guidance regarding late filing notifications to the Secretary of State and unauditable declarations related to CICs/DCs

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**Chapter 1**

- ★ 1-16 (Previously 1-19): Health care self-insurance
  - clarified the guidance related to self-insurance and establishing a “special” fund
- ★ 1-17 (Previously 1-20): Liability self-insurance
  - clarified the guidance related to self-insurance and establishing a “special” fund

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**Chapter 1**

- 1-19 (Previously 1-23): Collection of income tax at source on wages
  - modified the considerations for COVID-19
- 1-20 (Previously 1-24): Definitions, rates of contributions etc.
  - modified the considerations for COVID-19

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**Chapter 2**

★ Tests of contracts and expenditures moved from OPM into Chapter 2

2A-3 (Previously O-9): Municipal contracts	2A-4 (Previously O-10): Altering or modifying municipal contracts	2A-5 (Previously O-11): County competitive bidding and other requirements
2A-6 (Previously O-13): Township's expenditures and competitive bidding	2A-7 (Previously O-15): Bidding procedures and purchasing policies for supplies and equipment (County Hospitals)	2A-8 (Previously O-16): Contract procedures, bids, bonds, bid openings (Municipal Hospitals)

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**Chapter 2**

★ Tests of contracts and expenditures moved from OPM into Chapter 2

2A-9 (Previously O-17): Colleges and universities – bidding required on improvement contracts	2A-10 (Previously O-18): Library procedure for bidding and letting contracts over \$50,000
2A-11 (Previously O-19): Separate bids and contracts required for each class of work on buildings and other structures	2A-12 (Previously O-20): Prevailing wage rates in public work contracts

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**Chapter 2**

2A-1 (Previously 2-1): Appropriations limited by estimated revenue	<ul style="list-style-type: none"> <li>• modified the considerations for COVID 19</li> </ul>
2A-2 (Previously 2-2): Restrictions on appropriating and expending money	<ul style="list-style-type: none"> <li>• modified the considerations for COVID 19</li> </ul>
2A-3 (Previously O-9): Municipal contracts	<ul style="list-style-type: none"> <li>• modified considerations for COVID 19</li> <li>• added guidance related to professional design services</li> </ul>

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**Chapter 2**

2A-4 (Previously O-10): Altering or modifying municipal contracts	<ul style="list-style-type: none"> <li>• modified considerations for COVID 19</li> </ul>
2A-5 (Previously O-11): County notice and other bid procedures	<ul style="list-style-type: none"> <li>• modified considerations for COVID 19 and added guidance related to professional design services</li> </ul>
2A-6 (Previously O-13): Township expenditures and competitive bidding	<ul style="list-style-type: none"> <li>• modified considerations for COVID 19</li> <li>• added guidance related to professional design services</li> </ul>

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### Chapter 2

2A-7 (Previously O-15): Bidding procedures and purchasing policies for supplies and equipment (County Hospitals)	<ul style="list-style-type: none"> <li>• modified considerations for COVID 19</li> <li>• added guidance related to professional design services</li> </ul>
2A-8 (Previously O-16): Contract procedures; bids; bonds; bid openings (Municipal Hospitals)	<ul style="list-style-type: none"> <li>• modified considerations for COVID 19</li> </ul>
2A-9 (Previously O-17): Colleges and universities – bidding required on improvement contracts	<ul style="list-style-type: none"> <li>• modified considerations for COVID 19</li> <li>• added guidance related to professional design services</li> <li>• updated college bidding threshold for improvements</li> </ul>

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### Chapter 2

2A-10 (Previously O-18): Library procedure for bidding and letting contracts over \$50,000	<ul style="list-style-type: none"> <li>• modified considerations for COVID 19</li> <li>• added guidance related to professional design services</li> </ul>
2A-11 (Previously O-19): Separate bids and contracts required for each class of work on buildings and other structures	<ul style="list-style-type: none"> <li>• modified considerations for COVID 19</li> </ul>
2A-12 (Previously O-20): Prevailing wage rates in public work contracts	<ul style="list-style-type: none"> <li>• added considerations for COVID 19</li> </ul>

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### Chapter 2

2A-13 (Previously 2-4): Required accounting records	<ul style="list-style-type: none"> <li>• added footnote related to new legislation that allows for a governmental entity to utilize distributed revenue technology, including blockchain technology, in the exercise of its authority</li> </ul>
2A-14 (Previously 2-6): Eligible investments	<ul style="list-style-type: none"> <li>• updated guidance related to the names of certain programs such as IntraFi Network Deposits (formerly CDARS) and Government Insured Deposit Program (GIDP) and added applicable section of ORC</li> </ul>
2A-15 (Previously 2-7): Other requirements	<ul style="list-style-type: none"> <li>• clarified that the GIDP would be considered a deposit which would not require a signed investment policy</li> <li>• added guidance related to the location of investment policies filed with AOS</li> </ul>

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**Chapter 2**

**2A-17 (Previously 2-9):**  
Security for repayment of public deposits

- Updated guidance from the TOS OPCS operating policies

**2A-18 (Previously 2-10):**  
Eligible investments

- updated guidance related to the names of certain programs such as IntraFi Network Deposits (formerly CDARS) and Government-Insured Deposit Program (GIDP) and added applicable section of ORC.

**2A-19 (Previously 2-11):**  
Other county and county hospital requirements

- clarified that the GIDP would be considered a deposit which would not require a signed investment policy

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**Chapter 2**

**2B-5 (Previously 2-20):**  
Landfill financial responsibility and certifications; Solid waste transfer facility responsibility and certifications

- updated guidance throughout section

**2B-6 (Previously 2-21):**  
Education requirements

- updated guidance throughout section
- added a link to guidance for adding new term to the fiscal integrity portal

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**Chapter 2**

**2B-8 & Exhibit A (Previously 2-23):**  
Ohio Sunshine Laws

- clarified guidance related to trainings which qualify to meet public record training requirements and guidance to qualifications for StaRS rating
- updated guidance for testing of requirements for community schools.

**2B-9 (Previously 2-24):**  
CARES Act, Coronavirus Relief Fund

- updated guidance throughout section

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**Chapter 3**

- Throughout

- added clarification regarding the testing frequency of sections
- ★

3-2: Contracts and competitive bidding

- this section was removed when testing of contracts and expenditures moved to Chapter 2, Sections 2A-3 – 2A-12 and Chapter 4, Section 4B-6 (schools)
- 3-3: Appointments, compensation, contracts etc.

- modified footnote related to compensation for school treasurers

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**Chapter 3**

- 3-14: Counties – Furtherance of Justice (FOJ)

- added clarification regarding the calculation of monies to be redeposited into the county treasury
- 3-16: Cafeteria plans

- updated threshold for including amounts in gross income of a participant from \$130,000 to \$135,000

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**Optional Procedures Manual**

- Tests of contracts and expenditures moved from OPM into Chapter 2

- See list of sections on Ch. 2 slides
- O-5 (Previously O-12): County credit and procurement cards

- modified considerations for COVID-19
  - updated eligible expenses

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**Optional Procedures Manual**

- O-7 (Previously O-22): Establishment of policies, restrictions on use, prohibitions for government credit cards and purchasing cards
  - modified considerations for COVID-19
- O-8 (Previously O-23): Issuing municipal securities
  - updated list of material events.

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**Optional Procedures Manual**

- O-12 (Previously O-27): Allocating audit costs
  - updated section to agree with guidance in AOS Bulletin 2022-006
- ★ O-13: Continuing Professional Training (CPT) pilot program funding for law enforcement agencies (NEW)
  - new section to test requirements for the attorney general's CPT program outlined in AOS Bulletin 2022-004

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**Chapter 4**

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### Coming Soon.....**New Chapter 4!**

- AOS releases the annual OCS update in the fall/winter each year
- Schools operate on a June 30 fiscal year basis and legislative changes impacting school audits are often still occurring in the fall/winter months
- Beginning with this 2023 OCS, steps that are *only* applicable to schools will be self-contained in a new Chapter 4
- OCS sections which apply to schools *and* other entity types, were retained in Ch. 1-3 or the OPM
- Plan to release Chapter 4 in late spring/early summer

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### Issuances

Fall/Winter

- Ch. 1
- Ch. 2
- Ch. 3
- OPM
- IG

Spring/Summer

- Ch. 4

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### Chapter 4 Layout

CHAPTER 4 SECTIONS	PREVIOUSLY INCLUDED IN OCS CHAPTERS / MANUALS
CHAPTER 4A – DIRECT LAWS	CHAPTER 1
CHAPTER 4B – INDIRECT LAWS	CHAPTER 2
CHAPTER 4C – STATUTORILY MANDATED TESTS	CHAPTER 2
CHAPTER 4D – STEWARDSHIP	CHAPTER 3
CHAPTER 4E – SCHOOL OPTIONAL PROCEDURES	OPTIONAL PROCEDURES MANUAL (OPM)

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**Sections Moved to Ch. 4**

<p style="text-align: center;">1-10 (4A-1) Board of Education conveyances and contracts</p>	<p style="text-align: center;">1-11 (4A-2) Permissible expenditures for school districts participating in classroom facilities programs</p>	<p style="text-align: center;">1-12 (4A-3) Community school debt</p>
<p style="text-align: center;">1-26 (4A-4) School district funding</p>	<p style="text-align: center;">1-27 (4A-5) Community school funding</p>	

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**Sections Moved to Ch. 4**

<p style="text-align: center;">2-3 (4B-1) Internet or computer-based community school cannot contract with a nonpublic school for instructional space</p>	<p style="text-align: center;">2-5 (4B-2) Accounting for management company expenses</p>	<p style="text-align: center;">2-12 (4B-3) Community school contractually imposed deposit and investment requirements</p>
<p style="text-align: center;">2-13 (4B-4) Sponsor monitoring of community schools</p>	<p style="text-align: center;">2-14 (4B-5) Operator relationship with community schools</p>	<p style="text-align: center;">2-25 (4C-1) Anti-bullying provisions</p>

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**Sections Moved to Ch. 4**

<p style="text-align: center;">3-19 (4D-1) Dropout prevention and recovery school eligibility requirements</p>	<p style="text-align: center;">3-20 (4D-2) Transportation T-1 and T-2 Forms</p>
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### Sections Moved to Ch. 4

<p style="text-align: center;">O-14 (4B-6)</p> <p style="text-align: center;">Board of Education and Governing Board of Educational Service Centers procedures for bidding and letting contracts</p>	<p style="text-align: center;">O-5 (4E-1)</p> <p style="text-align: center;">Five-year projections</p>	<p style="text-align: center;">O-6 (4E-2)</p> <p style="text-align: center;">Restriction upon school district expenditures and certifying adequate revenues</p>
<p style="text-align: center;">O-7 (4E-3)</p> <p style="text-align: center;">Capital and maintenance reserve account</p>	<p style="text-align: center;">O-8 (4E-4)</p> <p style="text-align: center;">Community school budget requirements</p>	<p style="text-align: center;">O-28 (4E-5)</p> <p style="text-align: center;">Community school audit fee bond</p>

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### ★ Key Take Aways ★

- Many sections renumbered
- Tests of contracts & exp's moved to Chapter 2 (and corresponding section of Ch. 4)
- New O-13 on Continuing Professional Training (CPT) pilot program funding for law enforcement agencies
- IG FFR guidance - modified footnotes and footnote references related to strict liability due to the passage of SB 15
- School *only* sections moved to new Chapter 4 – will be issued late spring/early summer

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Center for Audit Excellence

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