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From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Community Schools – Audit Report Recipient
Spreadsheets
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The audit report recipient spreadsheets that are required to be completed and submitted with each audit are vital to ensuring that the audit reports are distributed to the appropriate parties. Ohio Rev. Code § 117.26 requires that “certified copies of completed audit reports shall be filed in the office of the clerk of the legislative authority, clerk of the governing body, executive officer of the governing body, and chief fiscal officer of the audited public office.”

A significant number of audit report recipient spreadsheets submitted with the completed audit reports for various community schools identified improper sponsors of the community school. Additionally a number of the audit report recipient spreadsheets also did not include the Governing Board President or any member of the Governing Board. These errors were identified in submissions from various auditors. As a result of these errors, the audit reports may not be distributed to the correct parties.

It is vital that auditors submit audit report recipient spreadsheets with the correct information for each audit. Please ensure the audit report recipient spreadsheets reflect the correct information for each audit submitted to the Auditor of State.

Questions or concerns may be directed to Kelly Berger-Davis at kberger-davis@ohioauditor.gov.