

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Limited Mailed Released Reports from the Auditor of State's Office
Date: March 17, 2020

The Auditor of State's Office (AOS) is in the process of launching a new eServices system for all public offices. As a result, the process for gathering the contact information for distribution of audit reports will change and eventually the current distribution spreadsheet will no longer be utilized. The new process will **ONLY** permit a physical address to be entered when an email address is not available for **ANY** of the entity's officials.

Effective immediately, in order to limit the report releases by US Mail and prepare for the procedure change, please do not include any physical addresses (unless none of the entity's officials have an email address) on the Audit Report Recipient Spreadsheet submitted with reports to the Center for Audit Excellence. The current spreadsheet requires an email or physical address to be entered. For any official who does not provide an email address, please use the email address listed for the "Bill To" contact as found on the Customer Detail screen in the IPA Portal. The "Bill To" contact will then be responsible for ensuring those officials receive a copy of the report or the report can be obtained online after release.

In communicating with entity officials, please be clear that AOS **will** provide an email notification of the audit report release for each official that provides an email address. If none of the officials have an email address, AOS will mail **one** copy of the report and management letter, if applicable, to the entity.

The guidance only applies to distribution of reports by the Auditor of State. The auditing standards requiring direct communication with those charged with governance still apply. When the standards are followed, those charged with governance should be fully aware of the contents of the audit report, and the distribution by the Auditor of State's Office should just be a courtesy notification of the upcoming report release.

Questions can be directed to IPACorrespondence@ohioauditor.gov.