



To All Local Governments, Public Offices, and IPAs: Coronavirus (COVID-19) Frequently Asked Questions

This document is intended to help local governmental entities with important local-level decisions they may encounter during the coronavirus declaration of emergency. Sources include the Ohio Association of School Business Officials (OASBO), Ohio Township Association (OTA), and the Ohio Attorney General's Office (OAG). **This page will be updated regularly throughout the coronavirus crisis.**

● AUDITOR OF STATE ADVISORY MEMOS & POLICY UPDATES

1. [All Local Governments, Public Offices & Independent Public Accountants – March 13, 2020](#)
2. [All IPA Firms – March 17, 2020](#)
3. [All Auditor of State Clients: Billing Statement Policy Update – March 26, 2020](#)

● CONTACT INFORMATION

1. Auditor of State Regional Offices:

Northwest: 419-245-2811

Northeast: 216-787-3665

East: 330-438-0617

West: 937-285-6677

Southwest: 513-361-8550

Southeast: 740-594-3300

Central/State: 614-466-3402

2. **LGS:** 800-345-2519

3. **UAN:** 800-833-8261

4. **Media Inquiries:** 614-644-1111

5. **Legal Counsel:** 800-282-0370

6. **Fraud Hotline:** 866-FRAUD-OH
(866-372-8364)

7. [Federal Agency Single Audit, Key Management Liaison, and Program Contacts](#)

● ADDITIONAL INFORMATION

STATE

1. [Ohio's Open Meeting Act letter \(Ohio Attorney General's Office\) – March 13, 2020](#)
2. [FAQ: Ohio Attorney General's Open Meetings Act Under the COVID-19 Emergency Declaration](#)
3. [Ohio Legislation – House Bill 197](#)
4. [Ohio Department of Education's Coronavirus Frequently Asked Questions \(FAQ\)](#)
5. [Ohio Department of Health Coronavirus Updates](#)
6. [Ohio Public Works Coronavirus Updates](#)

FEDERAL

1. [Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus \(COVID-19\) due to Loss of Operations Memo – March 19, 2020](#)
2. [Ohio Department of Job and Family Services Coronavirus Updates for Local Agencies](#)

● KEY QUESTIONS

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● KEY QUESTIONS (FULL)

1. Will the Auditor of State extend the financial statement filing deadline for December 31, 2019, year-end audits?

Yes, the Auditor of State's office will extend the financial statement filing deadline by 30 days currently, with an additional extension evaluated if the circumstances warrant it. See details [here](#).

2. Will the Office of Management and Budget (OMB) grant an extension for single audit filings?

Yes. As of March 19, 2020, the Federal awarding agencies, in their capacity as cognizant or oversight agencies for audit, should allow recipients and subrecipients that have not yet filed their single audits with the Federal Audit Clearinghouse that have fiscal year-ends through June 30, 2020, to delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 2 CFR § 200.501 - Audit Requirements, to six (6) months beyond the normal due date.

No further action by awarding agencies is required to enact this extension. This extension does not require individual recipients and subrecipients to seek approval for the extension by the cognizant or oversight agency for audit; however, recipients and subrecipients should maintain documentation of the reason for the delayed filing.

Recipients and subrecipients taking advantage of this extension would still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520 (a)-Criteria for a low-risk auditee. For additional details, please refer to [OMB's memo of March 19, 2020](#).

3. Will the Government Finance Officers Association (GFOA) approve filing extensions for Comprehensive Annual Financial Reports (CAFRs)?

GFOA has indicated they will review CAFR extensions case-by-case and will approve extensions resulting from difficulties caused by the COVID-19 outbreak. Instructions for filing GFOA extensions can be located at: <https://www.gfoa.org/request-extension>.

4. How will I receive my released audit report from the Auditor of State Clerk of the Bureau (COB)?

Released reports from the COB will be sent by email. We are trying to limit the number of report releases sent by U.S. Mail since our Clerk of the Bureau is working remotely at this time. Please refer to the [Auditor of State Advisory Memo](#) sent on March 13, 2020. It offers further details related to the Auditor of State's operations during the COVID-19 declaration of emergency.

5. What is the applicability of Ohio's Open Meetings Act (OMA) during this time?

House Bill 197, COVID-19 Emergency Bill Section 12, enacted provisions for public bodies to conduct meetings and administrative hearings, as defined in R.C. 119.01, during the period of emergency declared by Executive order 2020-01D, **from March 9, 2020 but not beyond December 1, 2020 if the period of emergency extends beyond that date**. As the Auditor of State does not represent local governments, the office cannot give advice on how to implement these provisions; local governments should consult their statutory legal counsel for guidance on how to conduct meetings and hearings pursuant to these provisions.

HB 197, Section 12 (B) permits the following:

Members of a public body may conduct and attend meetings or hearings by means of teleconference, video conference, or any other similar electronic technology. All of the following applies to such meetings:

1. Any resolution, rule, or formal action of any kind shall have the same effect as if it had occurred during an open meeting or hearing of the public body.

2. Notwithstanding R.C. 121.22(C), members of a public body who attend meetings or hearings by means of teleconference, video conference, or any other similar electronic technology, shall be considered present as if in person at the meeting or hearing, shall be permitted to vote, and shall be counted for purposes of determining whether a quorum is present at the meeting or hearing.

3. Public bodies shall provide notification of meetings and hearings held under this section to the public, to the media that have requested notification of a meeting, and to the parties required to be notified of a hearing, at least twenty-four hours in advance of the meeting or hearing by reasonable methods by which any person may determine the time, location, and the manner by which the meeting or hearing will be conducted, except in the event of an emergency requiring immediate official action. In the event of an emergency, the public body shall immediately notify the news media that have requested notification or the parties required to be notified of a hearing of the time, place, and purpose of the meeting or hearing.

4. The public body shall provide the public access to a meeting held under this section, and to any hearing held under this section that the public would otherwise be entitled to attend, commensurate with the method in which the meeting or hearing is being conducted, including, but not limited to, examples such as live-streaming by means of the internet, local radio, television, cable, or public access channels, call in information for a teleconference, or by means of any other similar electronic technology. The public body shall ensure that the public can observe and hear the discussions and deliberations of all the members of the public body, whether the member is participating in person or electronically.

HB 197 Section 12 (C) provides: When members of a public body conduct a hearing by means of teleconference, video conference, or any other similar electronic technology, the public body must establish a means, through the use of electronic equipment that is widely available to the general public, to converse with witnesses, and to receive documentary testimony and physical evidence.

HB 197 Section 12 (D) provides: The authority granted in H.B. 197 applies notwithstanding any conflicting provision of the Revised Code. Nothing in this section shall be construed to negate any provision of R.C. 121.22, R.C. Chapter 119, or other section of the Revised Code that is not in conflict with this section. For additional details, please refer to the [Ohio Attorney General's Open Meeting Act FAQ](#)

6. As a local school district, how do we deal with employee pay during this crisis?

While the Auditor of State does not serve as legal counsel to local school districts, we recognize the challenges school districts are facing in this emergency. While the situation is still fluid, the following statutes provide direction to schools regarding employee contracts, including in some cases, authority to pay employees during an epidemic. Schools districts should consider the statutes below, taken together with the terms and conditions of their individual bargaining agreements and employee contracts, as they consult with their legal counsel on the appropriate course of action. As always, during an audit, the Auditor of State will defer to the well-reasoned opinions of legal counsel on interpretations of the law.

3319.08*

3319.081*

3311.77*

3311.81

3319.02 for administrators
3319.0811 (supplemental contracts)
3319.224 (contracts for speech and audiology services)
3319.0810 (transportation staff)
3313.72 and 3313.721 and 3313.68 (services of physician, dentist, or nurse)
3313.812 (contract for food service)
3319.01 (superintendent of district)
3319.088 (education assistants)
3319.141 (sick leave)
3313.482

*The statutes marked with an asterisk include specific guidance regarding paying employees during an epidemic.

7. As a county, city, or civil service township, how do we deal with employee pay during this crisis?

While the Auditor of State does not serve as legal counsel to government entities, we recognize the challenges they are facing in this emergency. While the situation is still fluid, the following statutes provide direction. Entities should consider the statutes below, taken together with new leave entitlements under federal law, as they **consult with their legal counsel on the appropriate course of action**. As always, during an audit, the Auditor of State will defer to the well-reasoned opinions of legal counsel on interpretations of the law.

124.34
124.38
124.382
124.386
124.387
124.388

8. As a non-civil service township or village, how do we deal with employee pay during this crisis?

While the Auditor of State does not serve as legal counsel to government entities, we recognize the challenges they are facing in this emergency. While the situation is still fluid, the following provide some guidance on their authority to provide leave. Entities should consider the guidance below, taken together with new leave entitlements under federal law, as they **consult with their legal counsel on the appropriate course of action**. As always, during an audit, the Auditor of State will defer to the well-reasoned opinions of legal counsel on interpretations of the law.

Doughton v. Village of Mariemont, 476 N.E.2d 720, 721, 16 Ohio App.3d 382 (Ohio App.,1984)
2002 Ohio Atty.Gen.Ops. No. 2002-034
1986 Ohio Atty.Gen.Ops. No. 86-050

9. What is the allowability of salaries and other project activities charged to Federal Awards during the pandemic? (2 CFR § 200.403, 2 CFR § 200.404, 2 CFR § 200.405)

Refer to your Federal Awarding or State Pass-Through Agency for guidance. As of March 19, 2020, OMB issued Memo 20-17 indicating Federal Awarding agencies are authorized to take the following actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients grantees affected by the COVID-19 (for both recipients with COVID-19-related grants and other types of Federal grants).

Federal Awarding agencies may allow recipients to continue to charge salaries and benefits to currently active Federal awards consistent with the recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, Federal and non-Federal. Federal Awarding agencies may allow other costs to be charged to Federal awards necessary to resume activities supported by the award, consistent with applicable Federal cost principles and the benefit to the project.

Federal Awarding agencies may also evaluate the grantee's ability to resume the project activity in the future and the appropriateness of future funding, as done under normal circumstances based on subsequent progress reports and other communications with the grantee. Federal Awarding agencies must require recipients to maintain appropriate records and cost documentation as required by 2 CFR §200.302 - Financial management and 2 CFR §200.333 – Retention requirement of records to substantiate the charging of any salaries and other project activities costs related to interruption of operations or services. For additional details, please refer to OMB's Memo 20-17.

10. During the COVID-19 pandemic, what is the allowability of costs not normally chargeable to Federal Awards? (2 CFR § 200.403, 2 CFR §200.404, 2 CFR § 200.405)

Refer to your Federal Awarding or State Pass-Through Agency for guidance. As of March 19, 2020, OMB issued Memo 20-17 indicating Federal awarding agencies are authorized to take the following actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients grantees affected by the COVID-19 (for both recipients with COVID-19-related grants and other types of Federal grants).

Federal Awarding agencies may allow recipients who incur costs related to the cancellation of events, travel, or other activities necessary and reasonable for the performance of the award, or the pausing and restarting of grant-funded activities due to the public health emergency, to charge these costs to their award without regard to 2 CFR § 200.403, Factors affecting allowability of costs; 2 CFR § 200.404, Reasonable costs; and 2 CFR § 200.405, Allocable costs. Federal Awarding agencies may allow recipients to charge full cost of cancellation when the event, travel, or other activities are conducted under the auspices of the grant. Awarding agencies must advise recipients that they should not assume additional funds would be available should the charging of cancellation or other fees result in a shortage of funds to eventually carry out the event or travel.

Federal Awarding agencies must require recipients to maintain appropriate records and cost documentation as required by 2 CFR § 200.302 - Financial management and 2 CFR § 200.333 - Retention requirement of records, to substantiate the charging of any cancellation or other fees related to interruption of operations or services. As appropriate, awarding agencies may list additional guidance on specific types of costs on their websites and/or provide a point of contact for an agency program official. For additional details, please refer to OMB's Memo 20-17.

11. Do I need prior approval for Federal Award requirement waivers? (2 CFR § 200.407)

Refer to your Federal Awarding or State Pass-Through Agency for guidance. As of March 19, 2020, OMB issued Memo 20-17 indicating Federal awarding agencies are authorized to take the following actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients grantees affected by the COVID-19 (for both recipients with COVID-19-related grants and other types of Federal grants).

Federal Awarding agencies are authorized to waive prior approval requirements as necessary to effectively address the response. All costs charged to Federal awards must be consistent with Federal cost policy guidelines and the terms of the award, except where specified in this memorandum. For additional details, please refer to OMB's Memo 20-17.

12. Will there be an exemption of certain Federal Award procurement requirements? (2 CFR § 200.319(b), 2 CFR § 200.321)

Refer to your Federal Awarding or State Pass-Through Agency for guidance. As of March 19, 2020, OMB issued Memo 20-17 indicating Federal awarding agencies are authorized to take the following actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients grantees affected by the COVID-19 (for both recipients with COVID-19-related grants and other types of Federal grants).

Federal Awarding agencies may waive the procurement requirements contained in 2 CPR§ 200.319(b) regarding geographical preferences and 2 CPR§ 200.321 regarding contracting small and minority businesses, women's business enterprises, and labor surplus area firms. For additional details, please refer to OMB's Memo 20-17.

13. Will my Federal Award deadlines be extended for financial, performance, and other reporting? (2 CPR§ 200.327, 2 CPR§ 200.328)

Refer to your Federal Awarding or State Pass-Through Agency for guidance. As of March 19, 2020, OMB issued Memo 20-17 indicating Federal awarding agencies are authorized to take the following actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients grantees affected by the COVID-19 (for both recipients with COVID-19-related grants and other types of Federal grants).

Federal Awarding agencies may allow grantees to delay submission of financial, performance and other reports up to three (3) months beyond the normal due date. If an agency allows such a delay, grantees will continue to draw down Federal funds without the timely submission of these reports. However, these reports must be submitted at the end of the postponed period. In addition, awarding agencies may waive the requirement for recipients to notify the agency of problems, delays or adverse conditions related to COVID-19 on a grant by grant basis (200 CPR 200.328(d)(1)). For additional details, please refer to OMB's Memo 20-17.

14. How do I obtain my Certified Public Records Training (CPRT), also known as Ohio Sunshine Law Training, during this time?

The Ohio Attorney General's Office has provided an online webinar during periods where no in-person trainings are being conducted. Refer to the Ohio Attorney General's Sunshine Law page here: <https://sunshinelaw.ohioattorneygeneral.gov/>

15. How do I obtain my Fiscal Integrity Act (FIA) training during this time?

Due to the rescheduling of the Local Government Officials and other key conferences during this time, the Auditor of State's office is working on identifying and recording webinars for local governments. The webinars will be available soon on our website and will identify those topics that are appropriate for FIA credit.

16. How will the Auditor of State's Office provide audit/LGS services to local governments whose offices are closed?

Please refer to the Auditor of State Advisory Memo sent on March 13, 2020.

The Auditor of State intends to continue operations by providing audit and LGS staff flexibility to work remotely. Audit and LGS staff will remain engaged with clients, not only in the completion of work but to offer assistance as issues arise. In short, the Auditor of State remains open for business and we are here to serve and assist. The Auditor of State is fortunate to have teleconferencing and other means available for meeting remotely and exchanging electronic information securely.

17. In light of the governor's executive order regarding social distancing, do I have to have a pre- or post-audit conference?

If your entity would like to hold a pre- or post-conference during this time, the Auditor of State's office will be available to discuss the audit via phone or teleconferencing options. If your entity would prefer to waive a post-audit, please let your regional auditor know. See the regional AOS office contact information at the beginning of this document. The auditor will send a letter to waive the post audit conference. The governing authority of your entity will be asked to sign the post audit conference waiver.

18. Will public water systems enforce drinking water fees and disconnections during the period of emergency?

House Bill 197, COVID-19 Emergency Bill Section 8, allows the Ohio Environmental Protection Agency (EPA), during a state of emergency declared by the Governor under Executive Ord 2020-01D, to issue an order that does any of the following between the period of March 9, 2020 and December 1, 2020:

- Requires a public water system to restore service to any customer whose service was disconnected as a result of nonpayment of fees and charges;
- Requires a public water system to waive all fees for connection or reconnection; and
- Prohibits a public water system from disconnecting customers for nonpayment of fees and charges.

This order is not valid beyond December 1, 2020.

19. Will penalties and late fees on certain local government loans be waived during the period of emergency?

House Bill 197, COVID-19 Emergency Bill Section 27, allows the Ohio Public Works Commission (OPWC), Ohio Water Development Authority (OWDA), and the Ohio Environmental Protection Agency (OEPA) to waive penalties and late fees associated with outstanding loans and other requirements.

20. Can a County waive a taxpayer's obligation to pay fees associated with electronic payment of taxes for the duration of the COVID-19 crisis?

Fees associated with the electronic payment of taxes for the duration of the COVID19 crisis may be waived by the county commissioners. County commissioners must pass a resolution to take on the fee obligation and ensure that it does not violate any agreement(s) governing the use and acceptance of the financial transaction device. R.C. 301.28(E).

21. Can County Jobs and Family Services Departments waive the waiting period that an individual must serve prior to receiving unemployment benefits?

House Bill 197, COVID-19 Emergency Bill Section 19, automatically suspends the requirement that an individual serve a waiting period before receiving unemployment benefits for a benefit year that begins after March 9, 2020 but before December 1, 2020, or the end of the period of emergency. Additionally, HB 197 allows the Director of Job and Family Services to waive the requirement to be actively seeking work for any claims filed during the same period. If a person is unemployable or unable to return to work because of an order issued by the person's employer, the governor, a health district board of health, a health commissioner, or the Director of the Ohio Department of Health, those benefits shall be charged to the mutualized account created by O.R.C. 4141.25(B) provided that no charge shall be made to the mutualized account for benefits chargeable to a reimbursing employer, except as provided in division (D)(2) of section 4141.24 of the Revised Code.

22. Can schools make up through distance learning any number of days or hours necessary due to school closure as a result of the Director of Health's order, any local board of health order, or any extension of an order regarding COVID-19?

Yes, House Bill 197, COVID-19 Emergency Bill Section 15, permits, for the 2019-2020 school year, school districts, STEM schools, community schools that are not e-schools, and chartered nonpublic schools to make up through distance learning any number of days or hours necessary due to school closures as a result of the Director of Health's order, any local board of health order, or any extension of an order regarding COVID-19. A district or school may amend its existing plan or adopt one if it does not have a plan.

23. Are schools exempt from any other requirements as a result of COVID-19?

Yes. Among other school waivers provided for in House Bill 197, COVID-19 Emergency Bill Section 17, allows the following exemptions, for the 2019-2020 school year, due to the Director of Health's order, any local board of health order, or any extension of an order to close all kindergarten through 12th grade schools:

1. Exempts all public and chartered nonpublic schools from administering state achievement and alternative assessments.
2. Prohibits the Department of Education from publishing and issuing ratings for overall grades, components, and individual measures on the state report card, and submitting preliminary data for report cards for school districts and buildings.
3. Establishes a safe harbor from penalties and sanctions for districts and schools based on the absence of state report card grades for the 2019-2020 school year. Includes safe harbor from:
 - a. Restructuring under state law based on poor performance;
 - b. The Columbus City School Pilot Project;
 - c. Provisions for academic distress commissions and progressive consequences for existing commissions (but specifically retains the chief executive officers' powers prior to the 2020-2021 school year);
 - d. Buildings becoming subject to the Ed Choice Scholarship;
 - e. Determination of "challenged school districts" where new start-up community schools may be located;
 - f. Community school closure requirements;
 - g. Identification of school districts and buildings for federal and state targeted support and improvement;
 - h. Restrictions on which community schools may change sponsors.
4. Exempts schools from retaining students in the third grade under the Third-Grade Reading Guarantee, unless the school principal and student's reading teacher determine the student is not reading at grade level.
5. Permits public and private schools to grant a diploma to any student on track to graduate and for whom the principal, in consultation with teachers and counselors, determines that the student has successfully completed the student's high school curriculum or individualized education program at the time of the Director's order.

Declares the General Assembly's intent that public and private schools continue to find ways to keep students actively engaged in learning opportunities for the remainder of the school year, and to grant students who need in-person instructional experiences to complete diploma requirements or career-technical education programs access to school facilities as soon as reasonably possible after the Director of Health permits access, even if the last instructional day of the school year has passed.
6. Prohibits the use of the value-added progress dimension from the 2019-2020 school year to measure student learning attributable to teachers for their performance evaluations.
7. For community school sponsor ratings: (a) prohibits the Department from issuing a rating for the academic performance component; (b) prohibits the use of that rating for the overall rating; and (c) prohibits the Department from rating a sponsor on components other than those listed in O.R.C. 3314.016(B)(1)(b) and (c). The Department may not find a sponsor out of

compliance with laws and rules for any requirement for an action that should have occurred while schools were closed pursuant to the Director of Health's order.

8. Permits the Superintendent of Public Instruction to waive the requirement to complete any report based on data from assessments that were to be administered in the 2019-2020 school year.

24. Are schools required to refund students for canceled student activities?

The District's should follow their current policy on refunds. If they do not have a policy, then the School Board should adopt one and/or take action on the decision to refund or not and for which programs and in what amount(s). The Auditor of State's office is not aware of any statute that would govern in this instance.

25. Are local offices required to remain open during the period of emergency?

House Bill 197, COVID-19 Emergency Bill Section 20, suspends, until August 30, 2020, a provision of law regarding liability of a county recorder for failure to perform certain duties of the office, including the duty to record a document by the morning of the day after the document was filed for recording. Section 21 of HB 197 provides the following during the period of the emergency declared by Executive Order 2020-01D:

1. Requires the office of a county recorder, the office of a county auditor, the title office of a clerk of court of common pleas, and a county map office to remain open and operational in order to allow land professionals physical access to the office as necessary to search records that are not otherwise available online, digital, or by some other means, so long as all necessary public land records are available. Specifies that all essential services to effectuate a property transfer must remain open and available with all offices.
2. Requires the title office of a clerk of court of common pleas to remain open and operational in order to allow land professionals, automobile, watercraft, outboard motor, all-terrain vehicles, and mobile home dealers access to the office as necessary to process titles that are not otherwise available online.
3. Specifies that the office may provide such access during limited hours and for a limited duration, and may subject searchers to requirements and restrictions in the interest of public health.
4. Specifies that the office may allow persons other than land professionals physical access to the office at the discretion of the office during such limited hours and limited duration, and subject to such requirements and restrictions in the interest of public health as the office determines.

These provisions apply notwithstanding an order or directive from the court of common pleas or the board of county commissioners.