

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: Ohio Sunshine Law Observation Procedures

Date: April 7, 2020

We have received several inquiries about how to test, during the time of Gov. DeWine's "shelter in place" order, observations included in OCS Section 2-23 *Ohio Sunshine Laws*, steps 5 & 8, for financial audits and AUP engagements. These steps require auditors to observe that the auditee's records retention policy is readily available to the public and whether the auditee has posted a poster describing their public records policy. During the time of the "shelter in place" order, verbal confirmation from the entity will suffice for testing these two requirements. Auditors should document in the working papers the date and who at the entity they inquired with.

Financial Audits - Auditors should modify steps 5 & 8 in the financial audits to inquiry, as follows:

5. A public office shall have a copy of its current records retention schedule at a location readily available to the public. [Ohio Rev. Code § 149.43(B)(2)]

Ascertain whether the public office has a records retention schedule, and inquire whether that schedule is readily available to the public.

8. The public office shall create a poster describing their public records policy and shall post it in a conspicuous place in all public locations of that public office. [Ohio Rev. Code § 149.43(E)(2)]

Inquire whether the public office's poster describing the policy is displayed conspicuously in all branches of the public office.

Agreed Upon Procedure engagements - Auditors should modify steps 5 & 8 as follows:

5. We inquired whether the [Entity] has a records retention policy and if that policy is readily available to the public. [We found no exceptions.]
8. We inquired whether the [Entity]'s poster describing their Public Records Policy was displayed conspicuously in all branches of the [Entity]. [We found no exceptions.]

Please contact the Center for Audit Excellence with any questions.