

**AUDITOR OF STATE BULLETIN 2000-015
SEPTEMBER 21, 2000**

TO: ALL SCHOOL DISTRICT TREASURERS
ALL SCHOOL DISTRICT SUPERINTENDENTS
ALL COMMUNITY SCHOOLS
ALL INDEPENDENT PUBLIC ACCOUNTANTS

SUBJECT: COMPENSATION OF SCHOOL DISTRICT OFFICIALS OR EMPLOYEES BY
PRIVATE TRAVEL VENDORS

On March 9, 2000, the Auditor of State's Office issued AOS Bulletin 2000-06, a copy of which is attached. Our Office issued that Bulletin in response to a situation we discovered during the audit of a school district. In that particular audit, we learned that a tour bus company had paid a school principal after the principal had selected the company to provide an out-of-state field trip for the school's students. When we contacted the tour bus company for an explanation of the payment to the principal, its representatives replied that such a payment was a standard practice.

Because of the serious implications of this practice, we decided to issue Bulletin 2000-06. In that Bulletin, we stated that "the Auditor of State's Office has requested more definite guidance from the Ohio Ethics Commission on the issue of whether a school district official's or employee's receipt of compensation from a private travel vendor where the official or employee had a role in selecting the vendor for a field trip violates any of the criminal statutes under Ohio's ethics law and related statutes." We also stated that when the Ethics Commission's guidance was obtained, we would disseminate it in a future Bulletin.

On August 16, 2000, the Ohio Ethics Commission issued its Advisory Opinion No. 2000-04 in response to our request. A copy of the Ethics Commission's opinion is attached for your review. The Auditor of State's Office urges all school district superintendents, treasurers and business officials to carefully review the Ethics Commission's opinion and to share the same with the district's legal counsel.