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Auditor of State

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**TO: City Auditors, Finance Directors and Treasurers
County Auditors
County Engineers
Township Fiscal Officers
Township Administrators
Village Clerks, Treasurers and Finance Directors
Village Administrators**

**FROM: Mary Taylor, CPA
Ohio Auditor of State**

SUBJECT: Bridges on the State Highway System within a Municipal Corporation (Correction to AOS Bulletin 2008-005)

The Auditor of State's Office recently provided guidance on the reporting of bridges on the state highway system within a municipal corporation in Bulletin 2008-005. The Bulletin indicated that bridges on the state highway system within a municipal corporation would be reported by the State beginning with the State's report for the 2008 fiscal year. The Bulletin asked local governments affected by the change to remove these bridges from their report for 2007. Several governments have indicated the difficulty of making this change for 2007 given how close they are to the deadline for filing their Comprehensive Annual Financial Reports.

The Auditor's Office has been responding to this concern by pointing out that the change in reporting would only be required for 2007 if the change has a material effect on the financial statements. If not, then implementing it for 2008 would be acceptable.

CORRECTION

The Bulletin indicated that any loss on the elimination of the bridges from a local government's report should be reported as a program expense in the program in which the expenses for bridge construction, maintenance and repair are reported. This is not the case; the loss should be reported in the General Government program expense classification.

QUESTIONS

If you have any questions about this Bulletin, please contact the Local Government Services Division of the Auditor of State at (800) 345-2519.

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