

OHIO AUDITOR OF STATE
KEITH FABER

Sources Available on the Auditor of State Website

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Goal

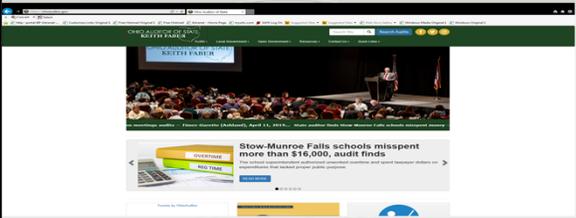
Become familiar with the various resources available to you and learn how to find what you are looking for.

Resources

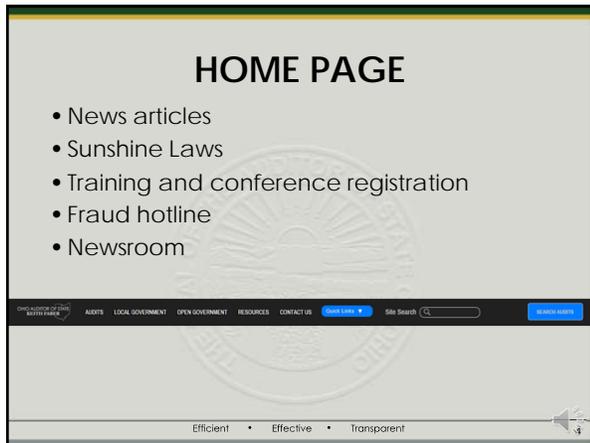
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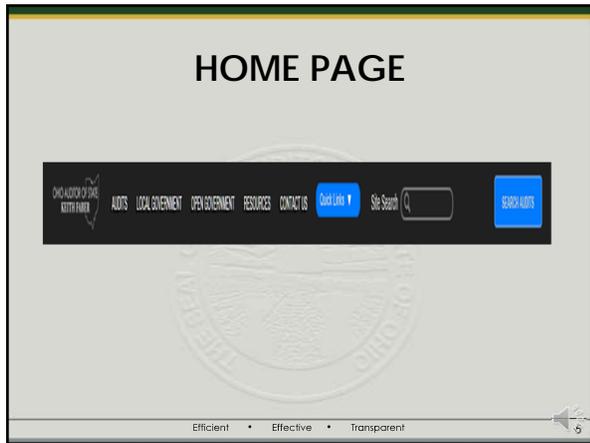
HOME PAGE

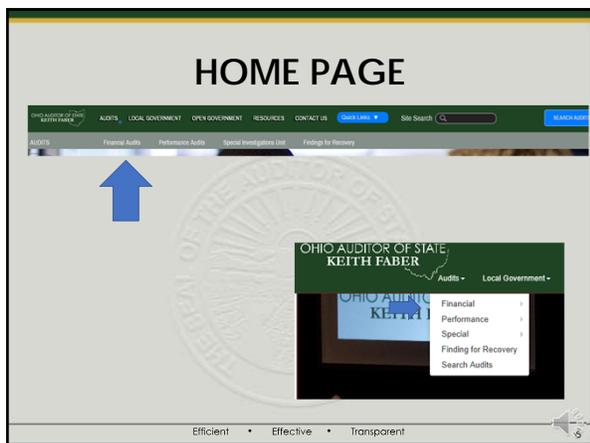
• <https://ohioauditor.gov>



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Audits

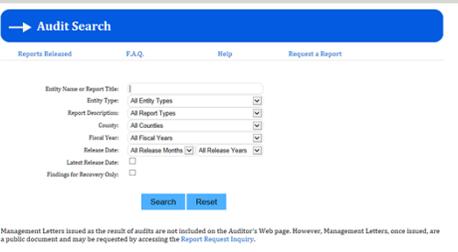
- Financial
 - AUP and Basic guidelines
 - Auditor of State Award Qualification
- Performance
 - LEAP (*Leverage for efficiency accountability and performance*) fund
- Special Audits
- Finding for Recovery database



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Audits

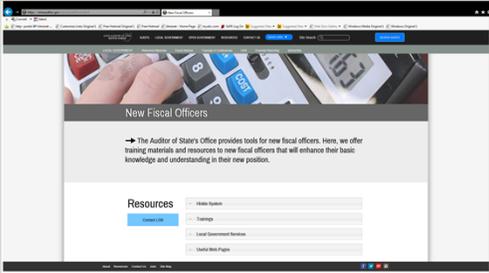
- Search for audits



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Local Government

- New Fiscal Officers resources



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Local Government

- Reference materials

Reference Materials

Clients & IPA Firms

- GASB 35
- GASB 34
- Ohio Compliance Supplement Manuals
- Financial Statement Shells and Footnotes
- Single Audit Practice Act & Report Shells
- Agreed-Upon Procedures Shells
- Audit Report Shells
- Additional Audit Guidance
- Ohio Laws & Rules
- Publication & Manuals
- Public Accounting Firm / Financial Review Checklist

Clients

- Development of Policies and Procedures
- Submittal Annual Financial Reports
- Forecast Spreadsheets

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Local Government References (continued)

Regulatory Cash Basis Financial Statements (commonly referred to as "AOS basis")

The Auditor of State's Office is not responsible for the completeness or the sufficiency of the audits listed below. Auditors on independent public accountants should note their audits accordingly and ensure such disclosures, etc. include the most recent information available.

SAMPLE ANNUAL FINANCIAL STATEMENT INFORMATION

- Agricultural Society - Financial Statement | Notes | Instructions | Updated Dec. 2018
- ADAMS Board - Financial Statement | Notes | Instructions | Updated Dec. 2018
- Airport Authority - Financial Statement | Notes | Instructions | Updated Dec. 2018
- Cemetery - Financial Statement | Notes | Instructions | Updated Dec. 2018
- Community Based Conventional Facility - Financial Statement | Notes | Instructions | Updated Dec. 2018
- Consemmence District - Financial Statement | Notes | Instructions | Updated Dec. 2018
- Fencing and Children Park Council - Financial Statement | Notes | Instructions | Updated Dec. 2018
- Fire District (or EMS / Ambulance District) - Financial Statement | Notes | Instructions | Updated Dec. 2018
- Generic Special Purpose Government - Financial Statement | Worksheets | Notes | Instructions | Updated Dec. 2018
- General Health District - Financial Statement | Notes | Worksheets | Instructions | Updated Dec. 2018
- Library - Financial Statement | Notes | Worksheets | Instructions | Updated Dec. 2018
- Park District - Financial Statement | Notes | Worksheets | Instructions | Updated Dec. 2018
- Regional Planning Commission - Financial Statement | Notes | Worksheets | Instructions | Updated Dec. 2018
- Soil and Water Conservation District - Financial Statement | Notes | Instructions | Updated Dec. 2018

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Local Government References (continued)

Ohio Compliance Supplement Manuals

2019

- Ohio Compliance Supplement Implementation Guide (PDF)
- Exhibit 1 Compliance ACE (Microsoft Word)

2018

- Ohio Compliance Supplement Implementation Guide (PDF)
- Exhibit 1 Compliance ACE (Microsoft Word)
- Settlement Payment Plan Example

2017

- Ohio Compliance Supplement Manual (PDF)
 - Chapter 1 - Direct Loans (PDF) (Microsoft Word)
 - Chapter 2 - Indirect Loans and Statutorily Mandated Tests (PDF) (Microsoft Word)
 - Chapter 3 - Stewardship (PDF) (Microsoft Word)
- Optional Procedures Manual (Microsoft Word)

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Local Government

- Cybersecurity
- Financial Health Indicators
- Fiscal distress

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Local Government

- Training and Conferences
- UAN system

The Auditor of State's Office provides educational opportunities to keep Ohio's local government officials up-to-date on Ohio laws.

[Trainings & Conferences Desktop View](#)

Continuing Education & Trainings

[Public Records](#)

[UAN](#)

[Webinars](#)

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- Training Continued

Interested in education or training not currently listed?
Let us know and we'll work with you to meet your entity's needs.

[Request for Speaker](#)

Financial Management Training

[Subdivision Treasurers](#)

[County Treasurers](#)

[County Treasurers Education Hours](#)

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Local Government

- Skinny Ohio
- Fiscal Integrity



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Local Government

- Hinkle System Annual Financial Reporting



Annual Financial Reporting

→ The Auditor of State is the constitutional officer responsible for ensuring that local public offices file their annual financial reports as required by the Ohio Revised Code (ORC) and Ohio Administrative Code (OAC).

Hinkle System



Preparing Notes for Filing

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Open Government



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Resources

- IPA Resources
- Publications and manuals



Resources

- Publications and Manuals

Publications	Reports	Manuals
<ul style="list-style-type: none">• Columbus Provision• Keeping Audit Costs Low: AIPs and Basic Audits• What Can I Do to Lower My Audit Costs?• 2019 Desk Calendar	<ul style="list-style-type: none">• 2019 FTR Update• Special Report: Reporting Crime on Ohio's Public Computers• Special Report: School District Performance Audits• Special Report: Crowdfunding Charities• Special Report: The opioid crisis• Special Report: Path out of the Red• Special Report: Noncompliance in Ohio's Medicaid program poses dangers, wastes tax dollars• FTR Update• Special Report: Punctured Payments• Special Report: Credit Card Charges• Special Report: Financial Health Indicators• Special Report: Weighing the costs and benefits of open enrollment• 2018 NSMA Peer Review Opinion• 2018 Surveys Audit Report• 2018 Report on Supplemental Nutrition Assistance Program (SNAP)	<ul style="list-style-type: none">• Ohio Property and Evidence Room Best Practices Manual• Ohio Compliance Supplement Manuals• The Yellow Book: Open Government Resource Manual• County Board of Developmental Disabilities Manual• Guidelines for Developing Policies for Student Activity Programs• Ohio Association of County Behavioral Health Authorities Behavioral Health Handbook• Ohio County Treasurer's Manual 2018• Ohio Sheriff's Manual• Ohio Township Handbook• School District Self Assessment Guide• Uniform System of Accounting for Agricultural Societies• Uniform School Accounting System User Manual• Village Officer's Handbook• Audit Committee Toolkit (LSP)

Resources

- Helpful weblinks
- Student Center

Resources

- Customer eServices

The Auditor of State's office now allows clients to access payment transactions, billing statements and contact information at any time!

About the Website

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Auditor of State Notifications

Required Filings/Notifications to the Ohio Auditor of State's Office

→ Various filing requirements with the Ohio Auditor of State's Office (AOS) are required by statute. The information below provides an overview of each requirement with information relating to how to meet the filing requirements.

Contact Us

Regional Locations & Contacts

Region	Address	Phone	Fax
Northwest	10000 North State Road, P.O. Box 10000, Cleveland, OH 44109	216.465.2121	216.465.2122
East	10000 North State Road, P.O. Box 10000, Cleveland, OH 44109	216.465.2121	216.465.2122
South	10000 North State Road, P.O. Box 10000, Cleveland, OH 44109	216.465.2121	216.465.2122

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Quick Links

- Report Fraud Online
- Official Bulletin
- Unsubmittable List
- NISA Peer Review Option
- Ohio Laws & Rules
- Hinkle System Questions
- COG Registration
- Taxpayer Help Award
- Customer eServices

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TAKE AWAY
Remember all information can
be obtained from the AOS
Home Page

