

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence  
**To:** All IPAs  
**Subject:** Findings for Recovery – Policy Change to Issue to Exact Amount  
**Date:** August 13, 2024

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The OCS Implementation Guide states: *Ohio Rev. Code § 117.28 authorizes the Auditor of State to report a Finding for Recovery in audit reports when legal action may be appropriate to recover public money or property. It is the policy of the Auditor of State to only issue a Finding for Recovery in whole dollars. Therefore, all Finding for Recovery amounts will be rounded down to the nearest whole dollar.*

AOS Administration has determined that Findings for Recovery (FFR) will be issued for the exact dollar/cents amount. This policy change will be effective for audits with proposed FFRs issued after September 1, 2024. The Special Investigations Unit will adopt this policy change immediately for any audits issued by their unit.

This policy change will be updated in the 2025 Ohio Compliance Supplement.

Questions can be directed to the Kelly Berger-Davis at [kmberger-davis@ohioauditor.gov](mailto:kmberger-davis@ohioauditor.gov).