



How to Prepare for an Audit & COVID Federal Funding Update

County Treasurer's Association of Ohio (CTAO)

May 21, 2021

Presented by: Rhonda Kline, CPA

Teresa Hicks, MBA

Auditor of State, Center for Audit Excellence

OHIO AUDITOR OF STATE
KEITH FABER



How to Prepare for an Audit

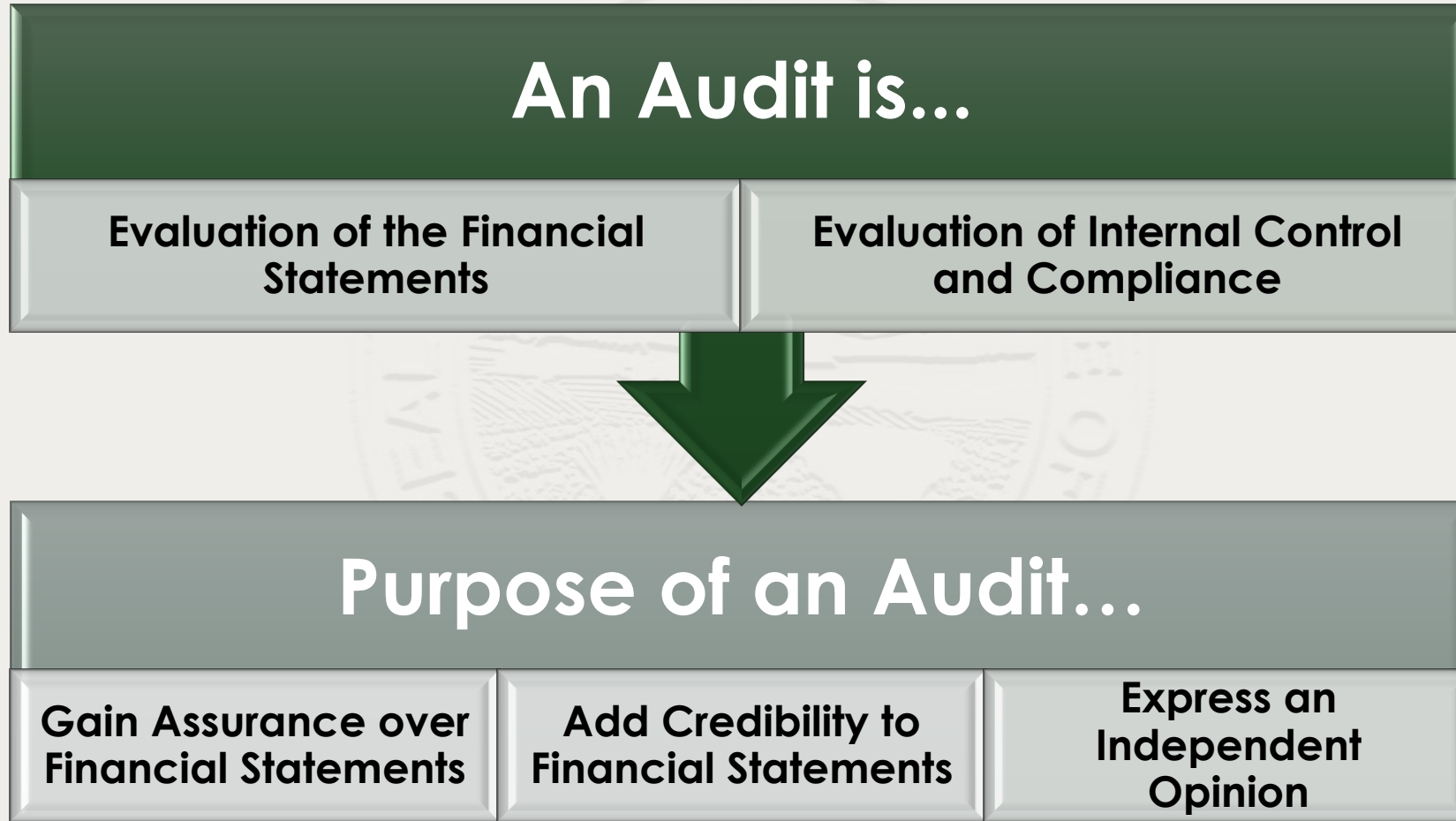
Efficient • Effective • Transparent

What We Will Be Covering

- Definition and Purpose of an Audit
- Audit Frequency
- Audit Where, When, and Who
- How to Prepare for an Audit



What is an Audit and Why do I Have to Have one?



How Often Do I Need An Audit?

**Ohio Law-
biennial**

**Federal
Single Audit
- \$750,000 in
Federal
Expenditures**

**Anytime –
Public Office
Request or
AOS
Initiative**

Efficient

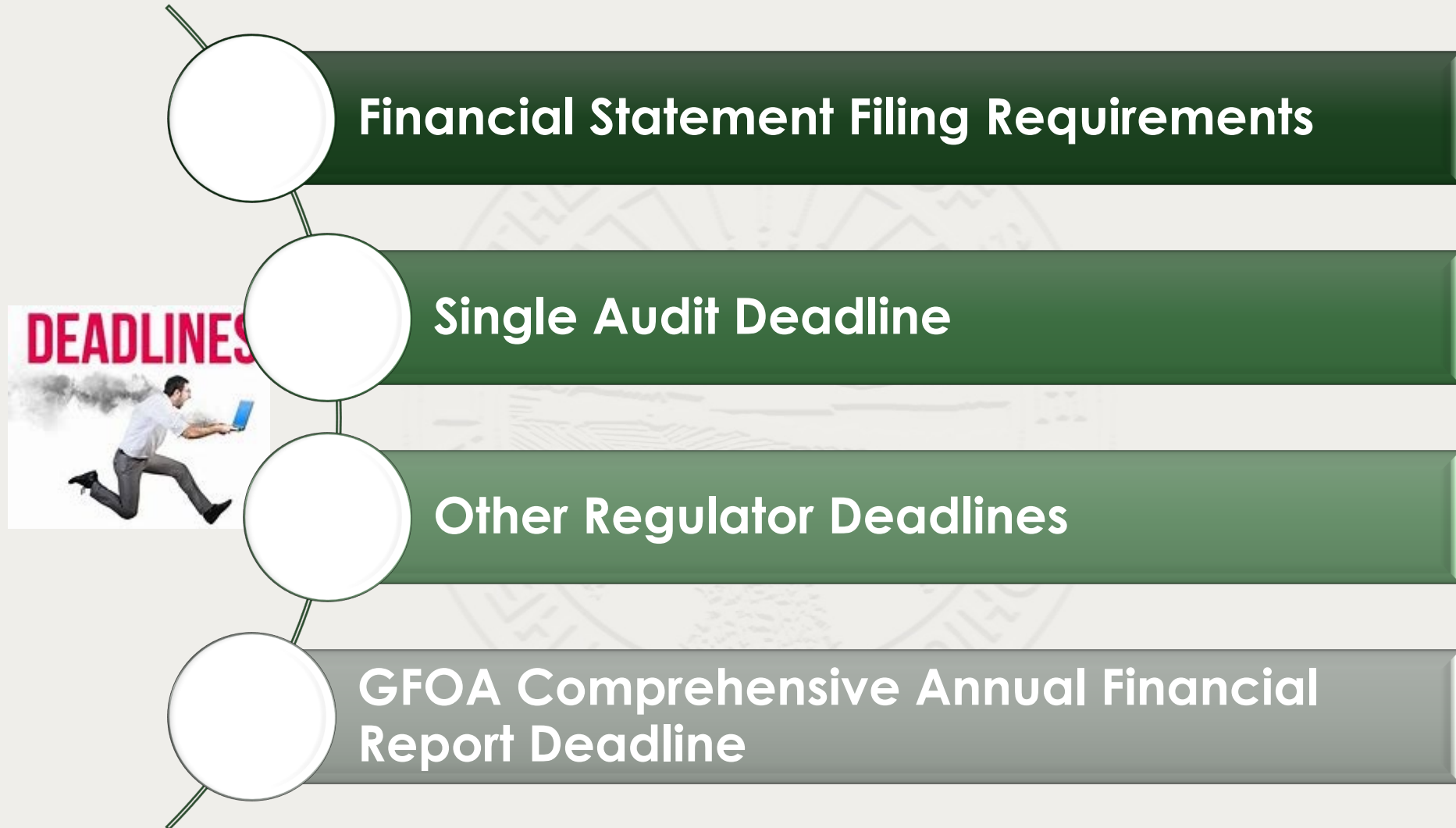


Effective



Transparent

Important Deadlines to Consider



Who Will be Doing the Audit?



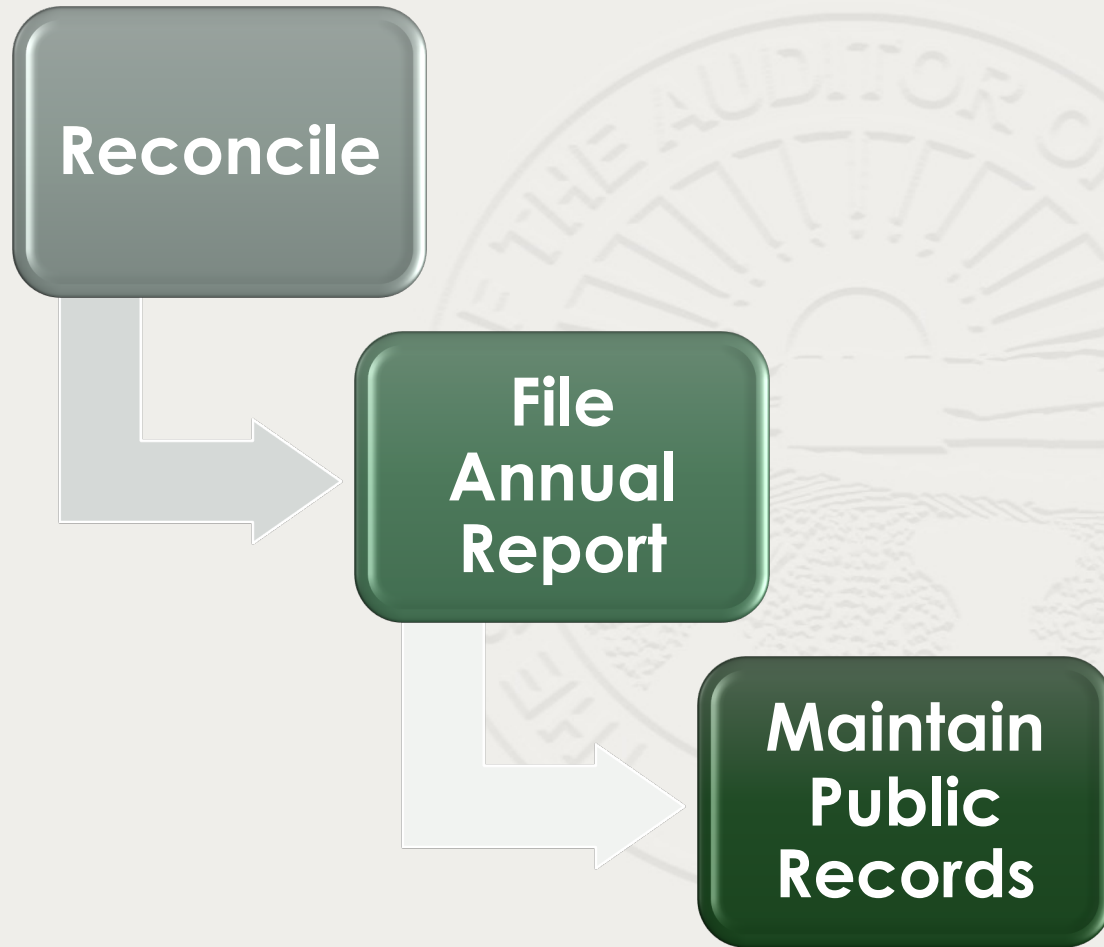
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Preparing for an Audit



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Potential Records Needed for an Audit

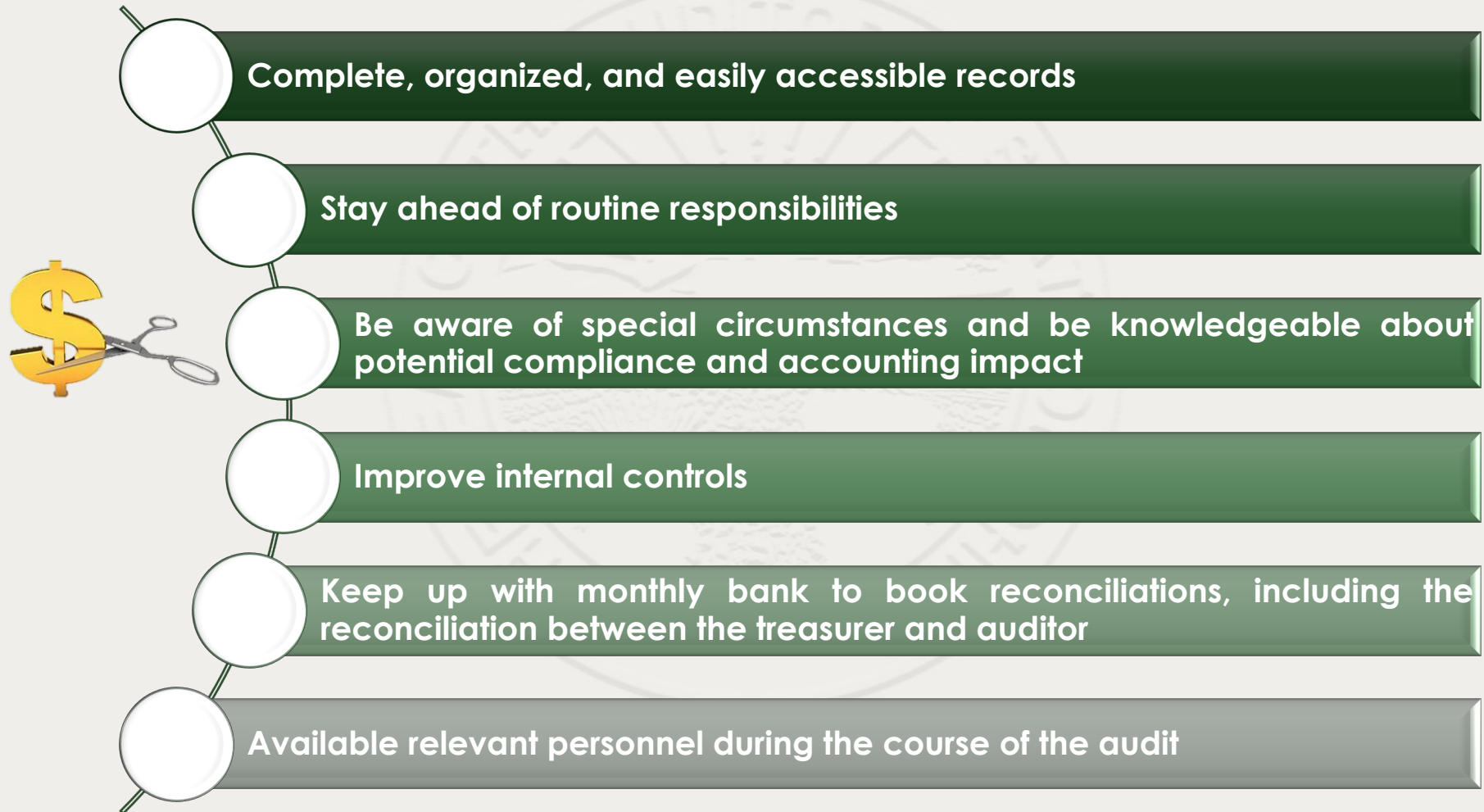
Examples include:



Financial Statements
Ledgers / Transaction Logs
Minutes
Resolutions / Ordinances
List of Officials / Employees
Policies / Policy Manual
Transaction Cycle Narratives
Payroll Documents
Receipts / Pay-ins
Vouchers / Invoices
Summary Sheet Recap of the Cash Position & Treasurer's Daily Operations (Form 6)
Summary Sheet Recap of the Cumulative Year-to-Date Taxes Collected (Form 7)

Contracts
Insurance / Bonds
Debt Agreements / Documents
Grant Award Letters
Budgetary Documents
Capital Asset Records
Bank reconciliations
Bank Statements
Tax Billing & Collection Records
Tax Settlement Records

What can I do to keep audit costs low?



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Tips for An Efficient Audit

- Good communication with auditors before planned start date that auditors will arrive
- Provide information in an electronic format / ledgers in excel for sorting, searching, etc.
- Will personnel be available for audit inquiries (vacations, etc.)?
- Discuss items auditors could gather ahead of starting the audit (minutes on website?)
- Provide auditors with a list of who the 'go-to' person is for each area (to make inquiries/obtain documents)

Tips for An Efficient Audit

(cont'd)

Pull items chosen before audit is started

- Property Taxes (billing stubs, daily reports, etc.)

Prepare box of items auditors look at every audit

- Tax settlement records
- Daily summary statements and reports
- Bank Statements
- Reconciliations
- Investment records/ledgers

Tips for An Efficient Audit

(con't)

Understand compliance requirements (federal, state, etc.)

Gather and provide documentation to show the County is in compliance with applicable requirements

- Ohio Compliance Supplement
<https://ohioauditor.gov/references/compliancemanuals.html>
- Federal (OMB) Compliance Supplement
<https://www.whitehouse.gov/omb/office-federal-financial-management/>
- Federal Award Compliance Control Records (FACCR) -
<https://ohioauditor.gov/references/practiceaids/faccrs.html>

Good communication between the Co. Treasurer, auditors, and GAAP compilation accountants (if applicable) on the estimated date in which a GAAP report will be completed and filed with AOS

Internal / External Auditors

What is the difference?

- **External auditors**

- Follow AICPA AU-C *Professional Standards*
- The purpose of an audit is to provide financial statement users with an opinion by the auditor on whether the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.
- An auditor's opinion enhances the degree of confidence that intended users can place in the financial statements. (AU-C Preface.01)

- **Internal auditors**

- The role of an internal auditor is to gather relevant and objective information about the organization. An internal auditor is the eyes and ears of the government's management and those charged with governance. Some areas include:
 - Monitoring, analyzing and assessing the risks and controls of the government
 - Reviewing the government's compliance with state and federal policies and laws
 - Making reassurances and recommendations to management and those charged with governance

COVID Funding Update

The information in this slide show may be subject to change.

Federal COVID-19 program guidance continues to evolve and changes frequently. Local governments should remain diligent and regularly stay informed by monitoring state and federal agency websites.

Agenda

Coronavirus Aid, Relief, and Economic Security Act (CARES) H.R. 748

Families First Coronavirus Response Act—H.R. 6201

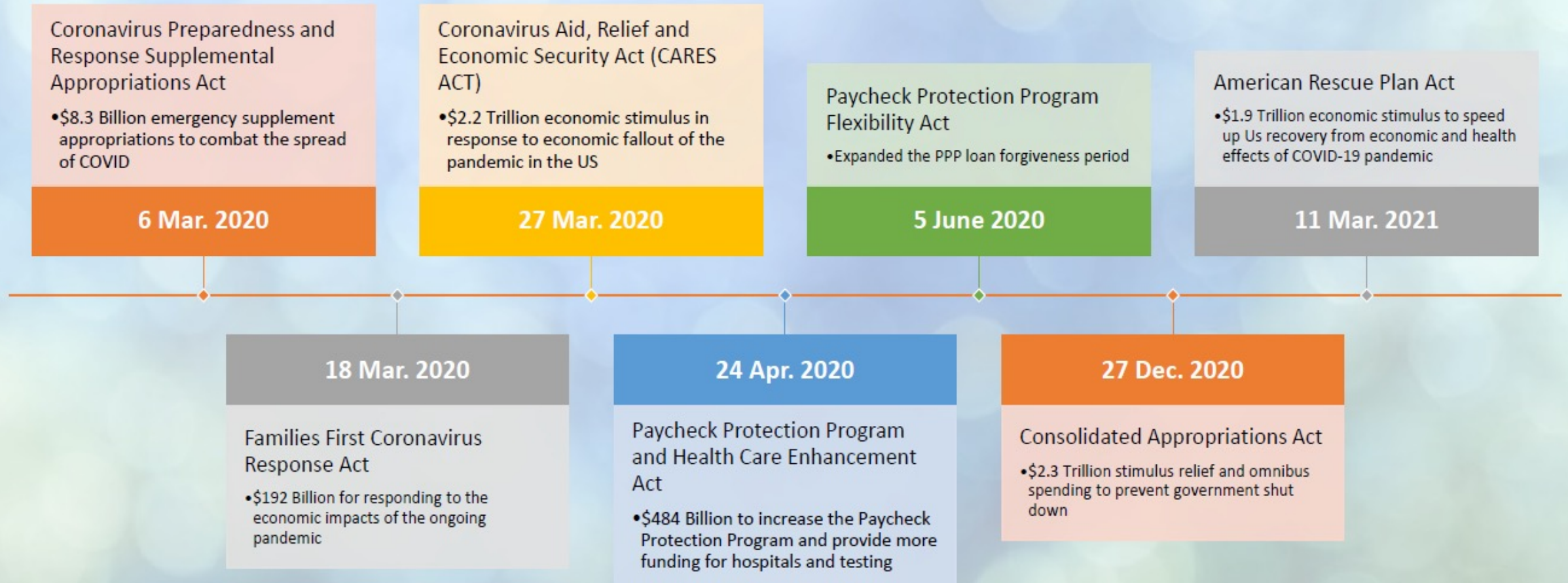
Coronavirus Preparedness and Response Supplemental Appropriations Act—H.R. 6074

Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139)

Consolidated Appropriations Act of 2021

**American Rescue Plan American Rescue Plan of 2021 (Public Law 117-2)
passed 3/11/2021 - \$1.9 Trillion in COVID-19 Relief**

COVID-19 Federal Funding Timeline

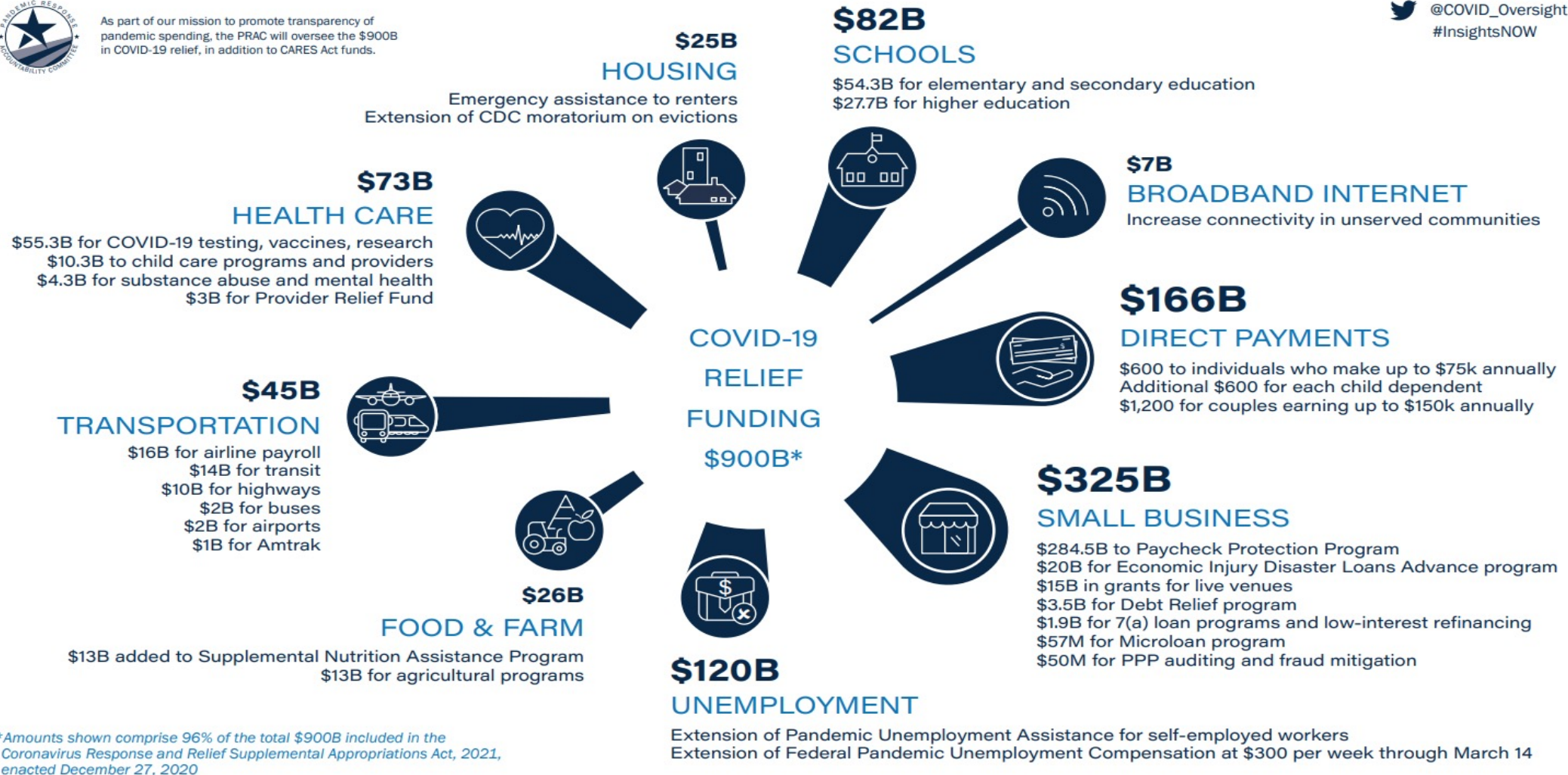


Consolidated Appropriations Act of 2021



As part of our mission to promote transparency of pandemic spending, the PRAC will oversee the \$900B in COVID-19 relief, in addition to CARES Act funds.

@COVID_Oversight
#InsightsNOW



American Rescue Plan of 2021

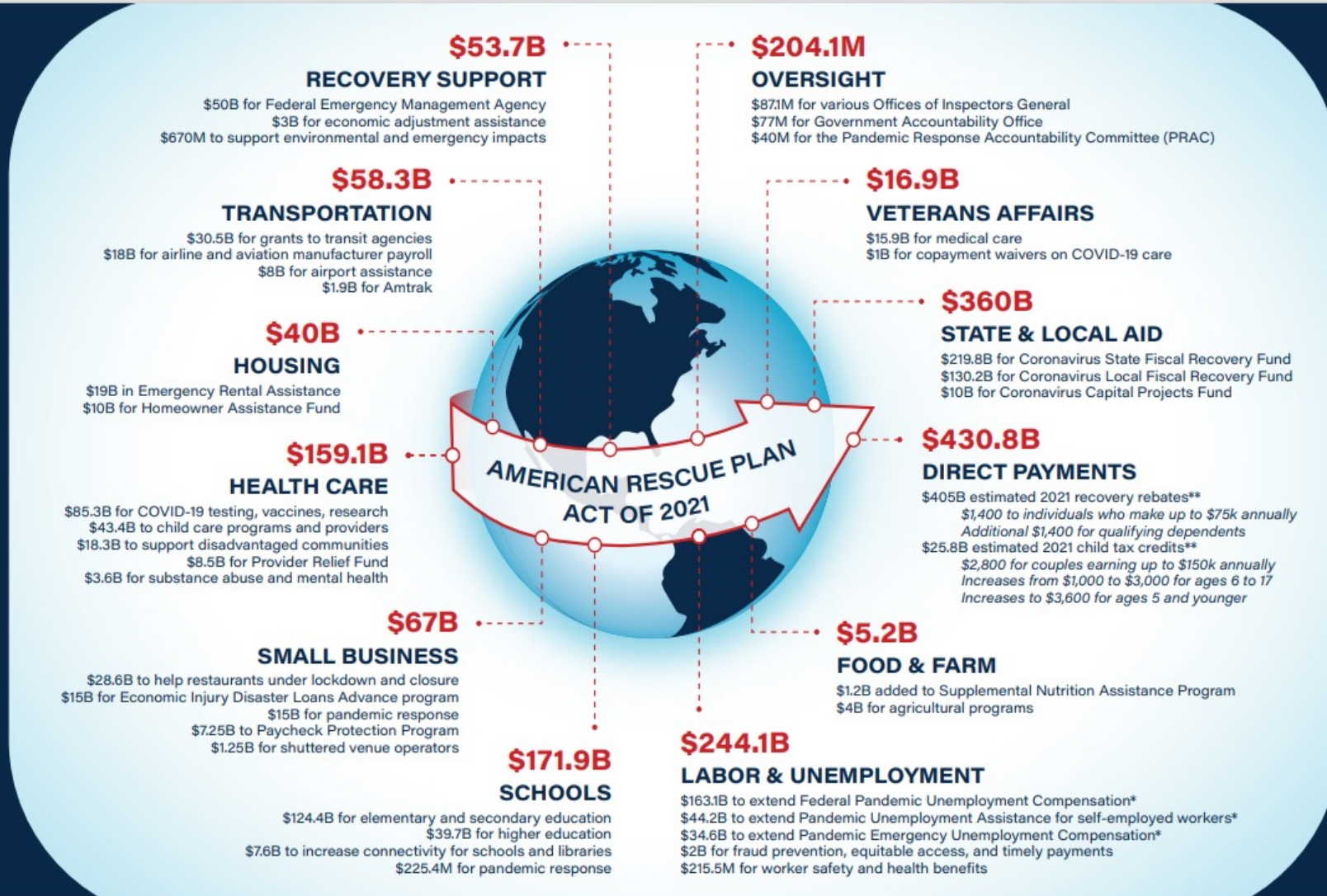


As part of our mission to promote transparency of pandemic spending, the PRAC will oversee the pandemic relief funds in the American Rescue Plan.

Note: This graphic addresses specific funds related to pandemic response and recovery, covering \$1.6T of the total \$1.9T in the American Rescue Plan Act.

* Estimated amounts for unemployment extensions calculated by Committee for a Responsible Federal Budget and found at www.crfb.org.

** Estimated amounts for recovery rebates and child tax credits supplied by Joint Committee on Taxation via Treasury Inspector General for Tax Administration.



The PRAC was established in March 2020 by the CARES Act to promote transparency and support independent oversight of the funds provided by the CARES Act, the American Rescue Plan Act, and other emergency pandemic spending bills. In addition to its coordination and oversight responsibilities, the PRAC is tasked with supporting efforts to prevent and detect fraud, waste, abuse, and mismanagement and to help mitigate major risks that cut across program and agency boundaries.

PandemicOversight.gov
 @COVID_Oversight

AOS Resources

COVID-19 Resources for Local Government

The Auditor of State (AOS) is working to help local governments manage the financial impact of COVID-19. The resources on this page are a response to the questions and concerns Auditor Faber has heard from our local partners, and we hope they will help our clients better understand and use available resources.



HAVE YOU RECEIVED INACCURATE COVID-19 RESULTS? LET US KNOW HERE

COVID-19 Resources for Local Government

Recommended practices and information from the Auditor of State to help local governments manage the financial effects caused by the coronavirus. [Read More](#)

Federal Financial Assistance

- CARES Act and Federal Assistance Spreadsheet (updated 10/9)
- How to Use the Spreadsheet
- Summary of UG Applicability (new 7/14)
- Deadline Extensions (updated 7/2)
- Jobs and Family Services List of Federal Guidance for Local Agencies
- CARES Act USAS Fund Numbers and Accounting Guidance for Schools (updated 9/2)
- CARES Act UAN Client Fund Numbers (new 8/5)
- AICPA Summary of Uniform Guidance (UG) Applicability for COVID-19-Related Federal Programs

Less

Federal and State FAQs

- General Auditor of State FAQs (updated 10/6)
- Federal OMB FAQs & COVID-19 Assistance Listing (new 7/2)
- OBM's Ohio Grants Partnership
- Ohio Public Meetings Guidelines
- More Federal and State Information

Less

Track the Money

- The U.S. Pandemic Response Accountability Committee

Guidance for AOS Clients

- Advisories and Policy Updates
- View AOS Teleconferences
- GASB Emergency Toolbox
- AICPA State and Local Government Expert Panel (SLGEP) FAQ (new 7/16)
- Deadline Extensions (updated 7/2)
- What Is a Single Audit? (new 7/14)
- COVID-19 and the Impact on Single Audits (new 7/17)
- Have you received inaccurate COVID-19 test results? Let us know here. (new 8/11)
- OBM COVID-19 Federal Grant Training
- Ohio Grants Partnership Summit
- Responsibilities Under Uniform Guidance Act 2CFR §200 (new 10/9)

Less

AOS also issued **Bulletin 2021-004**, Separate Accountability for Federal Programs Authorized by the American Rescue Plan Act of 2021. Refer to <https://ohioauditor.gov/publications/bulletins/2021/2021-004.pdf>.

AOS has received high volume of Unemployment Insurance Claims...

February 26, 2021

Advisory: Auditor Faber Addresses Local Government Reimbursement of Fraudulent Unemployment Claims

Columbus – Auditor of State Keith Faber has heard concerns from a number of local government officials over the past few weeks regarding the reimbursement of fraudulent unemployment compensation claims.

The Auditor's Office understands that various local governments received guidance from the Ohio Department of Job and Family Services (ODJFS) that reimbursing employers would be responsible for payment of the employer's share of unemployment compensation claims – even when the claim was clearly fraudulent.

This advisory should serve as clear guidance to our clients facing this issue. The Auditor of State will not issue a finding for recovery nor make an adverse audit finding where a local government elects to pay the invoice from ODJFS as a reimbursing employer for potentially fraudulent claims. Under normal circumstances, outside a pandemic and the crush of fraudulent claims, this would be a proper public expenditure. Likewise, if a local government elects to not pay the ODJFS invoice for a known fraudulent claim for unemployment benefits, the Auditor will also not make an audit finding of non-compliance where the entity relies on a well-reasoned legal opinion. Of course, local governments should continue to do their part in reporting fraud to ODJFS.

Additionally, Auditor Faber stands ready to work with Lieutenant Governor Husted, the General Assembly, our local government partners, associations, and the Ohio Department of Job and Family Services to fix this problem. Ohio's local governments should not be made to bear the burden and cost of fraudulent unemployment claims during this pandemic and the accompanying surge of fraud.

Consolidated Appropriations Act

Coronavirus Relief Funds (CRF) (CFDA 21.019)

Deadline
Extended

- Controlling Board extended the deadline for CRF funds OBM administers to **December 31, 2021**.
- ODE extended the deadline for CRF allocations to schools and the Broadband Ohio program as well.
- Limited Uniform Guidance applicability, Procurement does not apply.

Federal COVID-19 Programs for Local Governments

Many new
programs with
historical
amounts of
Federal funding

- Must keep CARES Act and American Rescue Plan (ARP) funding segregated in separate funds.
 - FFATA and Ohio Rev. Code Chapter 5705 require this for most entities.
- Due to the unprecedented funding amounts, the risk of noncompliance and fraud will be high with this funding.
 - We anticipate Federal OMB will make ARP programs higher risk for audit (meaning, we may have to audit more).
- Governments have a responsibility to provide advance notice to its depository institution when a large increase in the account balances is expected. Failure to provide notice may result in under-collateralization.

Consolidated Appropriations Act

Emergency Rental Assistance Program (CFDA 21.023)

- Must establish a **separate fund**.
- Counties, municipalities, villages, and townships with population greater than 200,000 will receive direct funding from Treasury to establish financial assistance programs for households in their communities
 - Specific **household** income guidelines to qualify for assistance
 - Can be used certain expenses related to housing incurred directly or indirectly from COVID 19.
 - Funds generally expire December 31, 2021.

<https://home.treasury.gov/policy-issues/cares/emergency-rental-assistance-program>

Consolidated Appropriations Act

Emergency Rental Assistance Program (CFDA 21.023)

Government recipients must:

- Determine and document eligibility of constituent households.
- Provide not less than 90 percent of awarded funds for direct financial assistance to eligible households, including:
 - Rent and rent arrears
 - Utilities and home energy costs and arrears
 - Other housing-related expenses as determined by Treasury
- Use not more than 10 percent of awarded funds for housing stability services and administrative expenses.

Consolidated Appropriations Act

Emergency Rental Assistance Program (CFDA 21.023)

Eligible households are rental households that, as determined and supported by the government recipient, have:


- Individual(s) who have qualified for unemployment or have experienced a reduction in income or other financial hardship due to COVID-19;
- A risk of homelessness or housing instability; and
- A household income at or below 80% of Area Median income.

Beginning Sept. 30, 2021, Treasury will begin to recapture and reallocate excess funds to eligible governments based on demonstrated need.

Consolidated Appropriations Act

- Additional funding for transit, state highways, airports
- Additional \$300 of Unemployment to March 14, 2021
- Funding for vaccine distribution, testing, tracing, and mental health
- Various Broadband programs

American Rescue Plan



Assistance to States
and Local
Governments

- **Assistance to States and Local Governments:**
 - **State and Local Fiscal Recovery Funds**
 - **Coronavirus Capital Projects Fund (CCPF)**
 - **Homeowner Assistance Fund**
 - **Emergency Rental Assistance Program**
 - **State Small Business Credit Initiative**
 - **Coronavirus Relief Fund**

American Rescue Plan



Fiscal Recovery Funds

- **State and Local Fiscal Recovery Funds**
- Available for costs incurred beginning **March 3, 2021** through **December 31, 2024**.
- Definition of 'Incurred' follows UG, not CRF definition
- Period of Performance is through December 31, 2026
- Treasury will make payments in two tranches – first half in 60 days from enactment and second one year later.
- Subject to the provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR part 200 - Uniform Guidance)
- Broad definition of **allowable uses** (more on that in a minute...)

American Rescue Plan



Fiscal Recovery Funds

- State and Local Fiscal Recovery Funds
- Treasury issued / posted to their website (May 10th)
 - Interim Final Rule (eff. May 17, 2021 - comments due July 16, 2021)
 - Fact Sheet
 - Frequently Asked Questions
 - Allocation Information
 - Portal for direct recipients to request Fiscal Recovery funds
- Non-entitlement units will receive Coronavirus State and Local Fiscal Recovery Funds through the State of Ohio.

<https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>

American Rescue Plan



Fiscal Recovery Funds

- **Local Fiscal Recovery (LFR) Fund -**
- ***Direct Metropolitan cities payments*** - \$2.2 billion earmarked for Ohio metro cities with populations >50,000 using CDBG entitlement formula.
- ***State Pass-Through Non-entitlement funds***- More than \$8 million for Ohio non-entitlement local governments (i.e., smaller jurisdictions with pop. <50,000) allocated according to population, but not to exceed 75% of annual total operating budget as of 1/27/20.
- ***Direct county payments*** - \$2.2 billion is paid directly to Ohio counties by Treasury, allocated by relative population, with a hold harmless provision for urban CDBG counties to ensure they receive at least as much as they would under the CDBG formula.
- ***Consolidated governments*** are also eligible for all three funding streams.

American Rescue Plan



- **State and Local Fiscal Recovery Funds –**
- **Eligible uses include:**
 - (A) to **respond to the public health emergency** with respect to the Coronavirus Disease 2019 (COVID–19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
 - (B) to **respond to workers performing essential work** during the COVID–19 public health emergency by providing “premium pay” (i.e., up to an additional \$13 per hour, capped at \$25,000 per worker) to “eligible workers” (as defined by the Governor for the State and by local CEO for local govts.) that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
 - (C) for the **provision of government services to the extent of the reduction in revenue** of such State or local government due to the COVID–19 public health emergency relative to revenues collected in the most recent full fiscal year of the State or local government prior to the emergency; or
 - (D) to make necessary **investments in water, sewer, or broadband infrastructure.**

American Rescue Plan



Fiscal Recovery Funds

- **State and Local Fiscal Recovery Funds**
- **Unallowable costs** – Costs incurred prior to March 3, 2021
 - Contributions to rainy day funds, financial reserves or similar funds
 - Payment of interest or principal on outstanding debt instruments, including, for example, short-term revenue or tax anticipation notes, or other debt service costs
 - Fees or issuance costs associated with the issuance of new debt
 - Assistance or aid to individuals or businesses that did not experience a negative economic impact from the public health emergency
 - Certain restrictions on transfers

Unallowable costs (& other information) included in these slides is based on AOS' current understanding of U.S. Treasury's Interim Final Rule & FAQs and is subject to change as U.S. Treasury provides additional guidance / clarification. Recipients must evaluate U.S. Treasury's guidance and work with their legal counsel when determining allowable /unallowable costs.

American Rescue Plan



Fiscal Recovery Funds

- **State and Local Fiscal Recovery Funds**
- **Unallowable costs (continued) -**
 - Satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring plan in a judicial, administrative, or regulatory proceeding, except to the extent the judgment or settlement requires the provision of services that would respond to the COVID-19 public health emergency
 - Premium pay when teleworking from residence
 - Overarching restrictions on all program funds (e.g., non-federal match where barred by regulation or statute)

American Rescue Plan



- **State and Local Fiscal Recovery Funds**
- **Unallowable costs (continued) –**
 - States cannot reduce taxes directly or indirectly between March 3, 2021 and the last day of the fiscal year in which all funds received have been spent or returned to the feds.
 - Pension fund deposits:
 - Treasury defines a “deposit” as an extraordinary contribution to a pension fund for the purpose of reducing an accrued, unfunded liability.
 - While pension “deposits” are prohibited, recipients may use funds for routine payroll contributions for employees whose wages and salaries are an eligible use of funds.

American Rescue Plan

Emergency Rental Assistance Program II (CFDA 21.023)

- Provided expanded assistance through September 30, 2027.
- Requires that eligible grantees/recipients obligate not less than 75% of the funds already received prior to obtaining expanded assistance tranches.
- Prioritized high-need grantees/recipients based on the number of very low-income renter households paying more than 50% of income on rent/living in substandard or overcrowded conditions, rental market costs, and changes in employment since February 2020.

American Rescue Plan

Emergency Rental Assistance Program II (CFDA 21.023)

- Not more than 10 percent of an eligible grantee's/recipient's funds may be used to provide case management and other services intended to help keep households stably housed.
- Not more than 15 percent of an eligible grantee's/recipient's funds may be used for administrative costs.
- Eligible households may receive up to 18 months of assistance.

<https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program>

American Rescue Plan

Homeowners Assistance Fund

- Available until Sept. 30, 2025, for qualified expenses.
- Allocations to states based on homeowner need for such State relative to all States, DC, and Puerto Rico, as of the date of the ARPA.
- Initial tranche to States not later than 45 days after March 11, 2021 to eligible states that (1) notified Treasury they request to receive payment from the Fund and (2) will use such payments in compliance with this section.
- Reallocation of funds not requested will be made within 180 days after ARPA enactment.

<https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/homeowner-assistance-fund>

American Rescue Plan

Local Assistance and Tribal Consistency Fund

- Available until September 30, 2023 to make payments in FY22 and FY23:
- Eligible Revenue Sharing Counties – counties independent of other local govts. That have experienced a negative revenue impact from federal programs or changes to such programs.
- For each of the two years, Treasury may allocate \$750 million at its discretion to revenue sharing counties, taking into account “economic conditions of each eligible revenue sharing county, using measurements of poverty rates, household income, land values and unemployment rates as well as other economic indicators, over the 20-year period ending Sept. 30, 2021.
- Funds are available for any governmental purpose other than lobbying.

American Rescue Plan

Coronavirus Capital Projects Fund

- More than \$100 million allocated to states
- Treasury will allocate among states based, in part, on population (50%), the share of the population living in rural areas (25%), and the share of the population with a household income less than 150% of the federal poverty level (25%).
- Treasury is required to establish an application process for these funds not later than 60 days after the legislation's enactment.
- **Available until expended.**

American Rescue Plan

Assistance to Individuals

- Access to the **Pandemic EBT (P-EBT)** program available for the duration of the health emergency, including through the summer, to allow families with children receiving school meals to purchase healthy food more easily during the pandemic.
- An extension to the 15 percent increase in **Supplemental Nutrition Assistance Program (SNAP)** benefits for all participants through September 30, 2021, or about \$28 per month per person, with \$1.15 billion allocated for the cost of state administrative expenses.
- Investments in technological improvements to expand access for families to use their SNAP benefits to purchase groceries safely online.
- \$880 million to deliver expanded access to more fruits and vegetables for moms and babies and investments in innovation to the **Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)**.
- \$37 million for senior nutrition through the **Commodity Supplemental Food Program**.

American Rescue Plan

- More funding in the following programs available through **Sept. 30, 2025**, unless otherwise indicated:
 - FEMA Disaster Relief Fund
 - Airport Assistance Grant (**Sept. 30, 2024**)
 - Federal Transit Administration grants for public transportation (**Sept. 30, 2024**)
 - Low Income Water and Home Energy Assistance (**Sept. 30, 2022**)
- There is also additional funding available in other areas, such as mental health, aging services, child care and development, etc.

American Rescue Plan

- Emergency paid sick leave credits:
 - Grants state and local governments as well as Federal governmental instrumentalities that are tax-exempt 501(c)(1) organizations the ability to access the paid sick time and paid family leave credits under the FFCRA
 - Access to credits for leave provided March 31, 2021 through September 30, 2021

American Rescue Plan

- Separate accountability of all Federal programs is required by:
 - Federal Funding Accountability and Transparency Act (FFATA)
 - Ohio Rev. Code Sec. 5705.12 – AOS approval is not required when creating separate funds for Federal programs under this statute.
 - See *AOS Bulletin 2021-004, Separate Accountability for Federal Programs Authorized by the American Rescue Plan Act of 2021*
- This is a temporary infusion of funding – local governments should ensure they are spending it on non-recurring spending opportunities or by replacing revenue lost.

American Rescue Plan

- AOS is currently evaluating U.S. Treasury's Interim Final Rule and Frequently asked questions.
- The provisions in the Interim Final Rule are effective May 17, 2021, and comments are due July 16, 2021.
- We encourage governments to become familiar with the information provided by U.S. Treasury and respond to the Interim Final Rule questions.
- We are still waiting on guidance and allocation information for non-entitlement units of governments (NEUs)

Impact on Single Audits – OMB Memo 21-20 Six Mo. Extension

Fiscal Year End	Normal Due Date*	Extended Due Date *
March 31, 2020	December 31, 2020	June 30, 2021
April 30, 2020	February 1, 2021	July 31, 2021
May 31, 2020	March 1, 2021	August 31, 2021
June 30, 2020	March 31, 2021	September 30, 2021
July 31, 2020	April 30, 2021	October 31, 2021
August 31, 2020	May 31, 2021	November 30, 2021
September 30, 2020	June 30, 2021	December 31, 2021
October 31, 2020	July 31, 2021	January 31, 2022
November 30, 2020	August 31, 2021	February 28, 2022
December 31, 2020	September 30, 2021	March 31, 2022

Fiscal Year End	Normal Due Date*	Extended Due Date *
January 31, 2021	October 31, 2021	April 30, 2022
February 28, 2021	November 30, 2021	May 31, 2022
March 31, 2021	December 31, 2021	June 30, 2022
April 30, 2021	January 31, 2022	July 31, 2022
May 31, 2021	February 28, 2022	August 31, 2022
June 30, 2021	March 31, 2022	September 30, 2022

Automatic extension applies to all audits not submitted to FAC prior to March 19, 2021 (date of Memo). Supersedes prior extensions. Must document COVID-19 reasons for delay. Do not have to receive COVID-19 funding to receive the extension.

* Per 2 CFR 200.512 if the filing due date falls on a Saturday, Sunday, or Federal Holiday the due date will be the next business day.

Allocating Audit Costs to Federal Programs

- The Uniform Guidance in §200.425 allows “A reasonably proportionate share of the costs of audits required by, and performed in accordance with, the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507), as implemented by requirements of this part, are allowable.”
- However, some exceptions exist, including audits not performed in accordance with the Single Audit requirements (such as a performance audit) and audit costs for an entity which does not meet the single audit threshold of \$750,000.
- Therefore, the cost of your single audit may be considered an allowable cost, unless the terms and conditions of your grant award indicate otherwise.

Impact on Single Audits - Challenges



Federal OMB anticipates issuing 2021 Compliance Supplement in three installments:

1. General guidance without key programs by May 31,
2. Key programs late June, and
3. New ARPA programs by late October

Federal agencies still determining if they will create new program assistance listing numbers for programs stemming from Consolidated Appropriation Act or ARP Act.

When available, recipients should refer to the Assistance Listing for detail on the specific provisions of UG that do not apply to these programs.

➤ Separate accountability applies.



OHIO AUDITOR OF STATE
KEITH FABER



Center for Audit Excellence

88 E. Broad St.

Columbus, Ohio 43215

OhioAuditor.gov

phone: (800) 282-0370

Presenters: Rhonda L. Kline & Teresa Hicks

rlkline@ohioauditor.gov & tmhicks@ohioauditor.gov

Federal questions: FACCR@ohioauditor.gov