

TeamMate+

A regional attorney accesses TeamMate+ through a desktop application installed by the IT Department of AOS.

The interface of TeamMate + is as follows:

1. You can access the application via the AOS Splash Page. Open the program and select **“Project”** from the options on the left.
2. In the **“search”** box at the top left, search by the entity name related to the audit. An alternative option to searching the entity by name is entering the **“project number”**. The project number can be found in HighQ in the “AOS — Project Number” column. Using the project number eliminates sorting through any tasks with the same name (e.g., multiple Liberty Townships in Ohio).
3. Select **“Consultations,”** then select **“AOS Legal Consultations”**.
4. Click the two arrows on the document for review.
5. Click **“Check Out”** then select either **“Open”** or **“Download”** to open the document.
6. Select and review the Word document for legal and factual accuracy. If any changes to the document are to be made by the regional attorney, select the **“track changes”** function under the **“Review”** tab on the Word document before making any changes. Save the document before exiting out of Word.
7. Close the Word document and select **“Check In”**, click the green **“Ready for Review”** tab and select **“Reviewed — Approved”** or **“Reviewed — Unapproved”**;
8. Inform the senior audit manager (SAM) or audit manager (AM) within HighQ that the Word document has been reviewed and approved — or if disapproved, why it has been disapproved. In addition, regional attorneys should indicate to the SAM whether any changes have been made. A sample response in HighQ is *“Hello. I have reviewed and approved the proposed finding in TeamMate. No changes were made. Thank you.”* If any changes are necessary, the SAM or AM must incorporate those changes into the draft proposed finding and the process repeats. Once a final version is approved by the regional attorney, the ticket can be closed in HighQ.

Process for Reviewing Proposed Findings for Recovery (FFRs)

1. Review the Implementation Guide, which is part of the [Ohio Compliance Supplement](#) (OCS), for additional background on the Office's approach to FFRs. The OCS can be located on the AOS Intranet or on the AOS website. The decision to issue an FFR has a legal component and an audit component. An attorney is responsible for analyzing the legal component: (1) is it legally defensible to conclude one of the statutory bases for the FFR exists (public money has been illegally expended, public money was due but not collected, public money was collected but unaccounted for, or public property was converted or misappropriated)? and (2) if a legal basis exists, determine who can be deemed liable (who can be named in the FFR).
2. Once the SAM or AM in a region concludes that there may have been an illegal expenditure of public funds, public money due but not collected, public money collected but unaccounted for, or public property converted or misappropriated in accordance with Ohio Revised Code (ORC) [§ 117.28](#), the SAM or AM submits the relevant documentation and factual information to the regional attorney. This information is submitted via a ticket in HighQ.
3. The regional attorney makes a preliminary determination as to whether there is a legal basis to support a finding for recovery. The attorney must evaluate whether the facts support a legal conclusion that public money was illegally expended (expended in violation of law), public money was due but not collected, public money was collected but unaccounted for, or public property was converted or misappropriated. Things to consider in making that determination are the laws that apply to the source of the money that was used in the expenditure (what does the law say the money can be used for); whether proper authorization for the expenditure has occurred (i.e., is governing body approval required); whether sufficient documentation exists to show that the public moneys were expended for a purpose permitted by law.
4. Once it has been determined that there is a legal basis for the FFR, the attorney also may be asked to consider who can be named as liable on the FFR. Typically, AOS looks to officials who were involved in the illegal expenditure or the other acts justifying the FFR. At times, it is appropriate to name another official as jointly and severally liable on the FFR if that official also played a role. When evaluating whether a fiscal officer or treasurer can be named, the attorney must evaluate the statutes that shield that particular fiscal officer from liability absent negligence (e.g., ORC [§ 301.221](#), [§ 319.41](#), [§ 321.50](#), [§ 507.14](#), [§ 733.82](#), [§ 3313.25](#), [§ 3313.31](#), [§ 3354.101](#), [§ 3357.101](#), [§ 3358.061](#), [§ 3375.361](#), [§ 6119.61](#)).
5. The regional attorney then must obtain approval from the Chief Legal Counsel before advising the region or more senior members of AOS that an FFR can be

issued. The attorney should be prepared to provide a summary of the facts and the legal authority/basis for issuing the FFR.

6. If, after discussion with the regional attorney, the Chief Legal Counsel decides an FFR may be issued, the regional attorney responds to the SAM via HighQ. Later, the region will submit a draft of the notice of proposed finding, which is sent to the FFR debtor, and a draft of the written finding for review to the regional attorney through HighQ and TeamMate+.

Referrals to the Ethics Commission

During an audit, field auditors, including an IPA, may uncover potential violations of Ohio's Ethics Law.

If this happens, the auditor must consult with AOS Legal before the audit report is finalized and before a decision is made to refer the matter to the Ohio Ethics Commission. If it is determined that a violation has occurred, or there is a strong likelihood based on legal research that a violation may have occurred, a referral to the Ohio Ethics Commission will be made in the report. The write-up must be reviewed and approved by AOS Legal through a HighQ consult from the region.

After the audit report is released, and the executive summary is prepared by the auditors in the region, a referral specialist from the Center for Audit Excellence will extract the applicable information from the report and forward it to the AOS attorney assigned to the region.

The assigned attorney drafts a formal letter addressed to the Director of the Ohio Ethics Commission. The letter should explain the sections of the Ohio Revised Code that were potentially violated and should include a copy of the particular audit report finding that included the violation, and any supporting documentation that will assist the Ohio Ethics Commission.

The letter should be sent by email to the Director of the Ethics Commission. The following individuals should be copied on the email:

- OEC Chief Investigative Attorney
- OEC Deputy Director/General Counsel
- OEC Case Management Coordinator
- Regional Chief Auditor
- Senior Audit Manager overseeing the particular audit.

Check the website of the Ohio Ethics Commission to update the names and addresses of the recipients at the Commission.

Once the referral has been made to the OEC, the matter is no longer an AOS issue. The OEC may contact the Legal Division to get more information, but generally the OEC will make a determination without consulting further with AOS. Sometimes the OEC will

send a letter back to AOS explaining its decision on a case, but the Legal Division should not expect confirmation of a decision by OEC. If an AOS attorney receives any communication from the OEC with respect to a referral made by AOS, the information should be shared with the region's Chief Auditor and Assistant Chief Auditor, after consultation with the AOS Chief Legal Counsel.

For additional information about the process, consult the Implementation Guide of the [Ohio Compliance Supplement](#).

Process for 8138 Forms (New Entities to Be Audited)

Occasionally, a member of the audit staff will contact the Legal Division or the regional attorney (Assistant Legal Counsel) via email asking the attorney to review "8138" forms. These forms are usually completed by new entities registering with AOS for the purposes of being audited in the future, but can also be completed when an entity is restructuring or updating its information.

1. After receiving the email from the audit staff, the attorney clicks on the link embedded in the email.
2. The attorney has three primary duties, which are listed on the form itself.
 - a. Legal approval verifies:
 - i. Whether the Auditor of State has jurisdiction to audit the entity
 1. ORC [§ 117.10](#) provides that the AOS is required to audit all public offices as provided in Chapter 117. The AOS may also audit the accounts of private institutions, associations, boards, and corporations receiving public money.
 2. Public money, defined in ORC [§ 117.01\(C\)](#) means any money received, collected by, or due a public official under color of office, as well as any money collected by any individual on behalf of a public office or as a purported representative or agent of the public office.
 - ii. The appropriate establishing ORC section
 1. This is determined by locating the appropriate ORC Chapter or Section linked to the entity listed on the form.
 - a. *For example, community schools are established under ORC [Chapter 3314](#).*

iii. Whether the entity has a financial statement filing requirement with the AOS

1. AOS [Bulletin 2015-007](#) lists public offices and other entities currently required to file with AOS.

iv. Applicability of Sunshine Laws

3. Once Legal has verified i. — iv., the attorney digitally signs off on the form and clicks “Save” on the document.
4. Finally, the attorney responds to the email chain by indicating the form has been signed.