# OHIO AUDITOR OF STATE
## KEITH FABER

**From:** Auditor of State's Center for Audit Excellence

**To:** All IPA Firms

**Subject:** 2020 Ohio Compliance Supplement Section 2-23 – Star Rating System (StaRS)

**Date:** February 7, 2020

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As described in Auditor of State Bulletin 2019-003, the Auditor of State's Office is implementing the Star Rating System (StaRS) related to individual entity compliance and implementation of best practices of Sunshine Laws for audit periods ended December 31, 2019 and after.

Section 2-23 of the recently issued 2020 Ohio Compliance Supplement includes the testing requirements to determine compliance and if applicable fully compliant entities have implemented best practices. The testing results will determine the StaRS rating for each entity. Since implementation of the best practices will not be identified in your firm's audit/agreed-upon procedures reports, we have developed the attached fillable PDF form for your firm to submit with your GAGAS audit and AUP reports to the Center for Audit Excellence via IPAReports@ohioauditor.gov.

The form includes instructions with three (3) possible StaRS results:
1) Noncompliance was reported (in which case, best practices would not be determined);
2) No compliance was reported and no best practices were implemented; or
3) No compliance was reported and the best practices determined to be implemented are identified.

The form is attached and is available on the Auditor of State website at: Sunshine Law Star Rating System Form.

Questions can be directed to IPACorrespondence@ohioauditor.gov.

Entity Name: _____

Project Number: _____

In order to determine each applicable entity's StaRS level per Section 2-23 of the current *Ohio Compliance Supplement*, the following form **MUST** be completed prior to submission of the audit report for release.

**Instructions**:
1. If a written citation (GAGAS level or management letter) regarding any of the 13 mandatory testing requirements has been approved by legal counsel, and was included in the audit report or management letter, click the "Noncompliance Reported" button in the StaRS Results section below and skip to step 4.

2. If noncompliance was **NOT** reported and **NO** best practices were implemented, click the "NO Noncompliance Reported and NO Best Practices Implemented" button in the StaRS Results section below and skip to step 4.

3. If noncompliance was **NOT** reported and best practices **WERE** implemented, click the checkbox next to each best practice that has been implemented by the entity at the time of audit, based on the testing performed and documentation maintained in the audit work papers. (Although compliance with the ORC statutes should be only tested for the audit period, the entity should be provided "credit" for implementation of any best practice that is in place at the time of audit, regardless of whether it was in place during the audit period.)

**NOTE**: If an entity, such as a county, has multiple public records processes, at least one process must have implemented the best practice to get "credit." (i. e. every process tested does **not** need to demonstrate implementation of the best practice in order for the entity to receive "credit" for implementation.)

4. Submit the completed form (with the entity name and project number listed) to the Center for Audit Excellence with the final audit/AUP report.

**StaRS Results:**

☐ Noncompliance Reported

☐ **NO** Noncompliance Reported and **NO** Best Practices Implemented

☐ **NO** Noncompliance Reported and the following Best Practices Implemented

*(please click the box next to the description for each best practice implemented)*
1. ☐ **Method to Track Public Records Requests**
2. ☐ **Standard Request Forms**
3. ☐ **Public Records Request Acknowledgement**
4. ☐ **Public Records Custodian Identified and Trained**
5. ☐ **Prompt Certified Public Records Training**
6. ☐ **Online Presence – Upcoming Events and Office Operations**
7. ☐ **Online Presence – Official Documents**