

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: ALL IPA Firms
Subject: Audit Report Recipient Spreadsheet and Instructions Update
Date: March 15, 2021

In order to assist the Ohio Office of Budget and Management (OBM) with their monitoring activities related to the distribution of COVID-19 Coronavirus Relief Funds (CRF), the Electronic Audit Report Recipient Spreadsheet file (<https://ohioauditor.gov/ipa/reporting.html>) has been updated to include OBM as an Additional Recipient, as shown below:

Additional Recipient	1	
Ohio Office of Budget and Management (see instructions)	2	

Additionally, the Instructions related to this file (<https://ohioauditor.gov/ipa/reporting.html>) have been modified to include the following:

- Auditors should send copies of the audit report to grants@obm.ohio.gov if the entity received and expended Coronavirus Relief Fund monies under Am. HB 481 and/or HB 614. Entities eligible for CRF include counties, cities, villages, and townships. Additionally, OBM has requested copies of audit reports for libraries, boards of health, and agricultural societies receiving and expending CRF monies passed down from the State. Reports should be sent to OBM regardless of whether the entity qualified for a single audit and anytime the audit period includes receipts and expenditures of CRF (i.e., biennial audit periods).

Only the entities indicated in the instructions above require inclusion of the grants@obm.ohio.gov email address on the spreadsheet. For quick reference, these include:

- City/Municipality
- County
- General Public Library
- Special (Boards of Health and Ag Societies)

- Village
- Township

Remember, when starting data entry in a new contact type section, always make sure that you are starting on line #1. The OMB email address is not required to appear in line 2 on the form but should be included as an additional recipient. For example, if OBM is the ONLY additional recipient, the email address can be included on line 1. If there are five “additional recipients” in addition to OBM, the five recipients can be included on lines 1-5 with OBM on line 6.

These files have also been attached for your convenience. Please utilize the updated spreadsheet for any audits that have not yet been submitted to IPAResults@ohioauditor.gov.

Questions can be directed to IPACorrespondence@ohioauditor.gov.