

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: 2019 OCS Chapter 3 FOJ and LET Requirements
Date: May 17, 2019

We would like to draw attention to the requirements regarding Furtherance of Justice (FOJ) and Law Enforcement Trust Funds (LET) in Chapter 3 of the Ohio Compliance Supplement (OCS). Those sections are required to be tested each year and may not be rotated.

Please contact the Center for Audit Excellence with any questions.