

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Audit Administration  
**To:** All IPA Firms  
**Subject:** Change to Report Release Recipients Process  
**Date:** November 23, 2021

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In April 2021, a communication was sent to all Auditor of State (AOS) clients regarding the “My Profile” tab in their eServices account. The eServices My Profile tab includes three-sub tabs – Main, Governing Board and Audit Release Recipients. The purpose of that communication was to: 1) make clients aware of the changes to the My Profile tab and 2) ask clients to review and then update the information, if necessary. We are now ready to use the audit recipients tab data to update our approval process of the recipients to receive notification when the report for the project will be released. As part of this update, we will be discontinuing the use of the Audit Report Recipient Spreadsheet.

A new function has been added to the IPA Portal to enable your firm to approve the list of recipients from the client’s eServices account and any default recipients based on the entity type. It is important to note that all recipients listed in the client managed list other than those identified as an “Additional Recipient” are statutorily required to receive the report release notification; therefore, the information for those recipients must be completed by the client before the list may be approved by your firm. This function is available in the IPA Portal now and may be used in place of submitting the Audit Report Recipient Spreadsheet; however, effective December 1, 2021, the Client Recipient List **must be approved by IPA firms** via the IPA Portal **prior to** submitting the report to the Center for Audit Excellence (CFAE) for certification rather than submitting the spreadsheet. The Audit Report Recipient Spreadsheet will no longer be utilized after this date. Please use the time between now and the effective date to review the client contact list (described below) for upcoming report submissions for accuracy and completeness to avoid delays in submission of your firm’s reports. Any changes to the client managed recipients will need to be updated by the client by logging into their AOS eServices account.

**Note:** If a spreadsheet is submitted prior to December 1st, your firm should ensure it includes any recipients that are listed as “red” (described below) in the customer managed recipients list

for the project. If your firm chooses to approve the recipient list via the IPA Portal rather than submit the spreadsheet prior to the December 1, 2021 effective date, please indicate in the submission email to [IPAReport@ohioauditor.gov](mailto:IPAReport@ohioauditor.gov) the approval was made electronically.

### Accessing and Approving the Client Recipient List

The Client Recipient List is located in the IPA Portal under Scores & Report Status and Awarded Contract Projects (the same place where contract modifications are created.)

## IPA Portal

Welcome to the Ohio Auditor Of State IPA Portal

The screenshot shows a grid of blue navigation buttons with white text. The buttons are arranged as follows:

- Top row: Express Interest in Contracts, View Bid Requests, Update Firm Information, Contacts, & Offices
- Middle row: Scores & Report Status (circled in black), View Client Detail & Hinkle System Filings, Invoicing
- Bottom row: Document Center

Scores Awarded Contract Projects

**View Contracted Projects by Due Date** 169 Use the Ctrl+F keys to search for a specific project

Project Number	Customer Name	Fiscal Year	Due Date	Date Received by CFAE	Date Returned to IPA	View/Approve Recipient List	Modification Status
18A925CO-R1219	Scioto Ambulance District	01/01/2018 to 12/31/2019	9/30/2020	9/29/2020		<a href="#">Recipient List</a>	<a href="#">Start Contract Mod.</a>
32F51LAWR-R1219	Decatur Township	01/01/2018 to 12/31/2019	3/31/2021	3/31/2021		<a href="#">Recipient List</a>	<a href="#">Start Contract Mod.</a>
2956DHIGH-R120	Greenfield Exempted Village School District	07/01/2019 to 06/30/2020	7/30/2021	7/30/2021		<a href="#">Recipient List</a>	<a href="#">Start Contract Mod.</a>
01A175CO-R120	ADAMH Services Board of Adams, Lawrence and Scioto Counties	01/01/2020 to 12/31/2020	8/31/2021	8/31/2021		<a href="#">Recipient List</a>	<a href="#">Start Contract Mod.</a>
03B31LAWR-R120	Lawrence County Port Authority	01/01/2020 to 12/31/2020	8/31/2021	8/30/2021		<a href="#">Recipient List</a>	<a href="#">Start Contract Mod.</a>
06B4THIGH-R120	City of Hillsboro	01/01/2020 to 12/31/2020	9/30/2021			<a href="#">Recipient List</a>	<a href="#">Start Contract Mod.</a>
08E26ADAM-R120	Adams County Land Reutilization Corporation	01/01/2020 to 12/31/2020	9/30/2021			<a href="#">Recipient List</a>	<a href="#">Start Contract Mod.</a>

Select the “Recipient List” link for the appropriate project to view all recipients identified for the customer. If all information is accurate, select “Approve” and then submit the audit report to CFAE via [IPAResult@ohioauditor.gov](mailto:IPAResult@ohioauditor.gov).

**City of Hillsboro (06B47HIGH-F1120)**  
 This page identifies the recipients which will receive an email notification prior to releasing the report for this project. The recipients reflected are the “Client Managed Recipient List” from the client’s eServices account, which includes statutorily mandated recipients, and the “Default Addresses,” which are automatically included based on the type of entity.  
 Prior to submitting the report for review to the Center for Audit Excellence, your firm must review the client managed list and default addresses for accuracy and completeness, and click the “Approve” button to indicate the recipient list is finalized for release.

**Client Recipient List**

Contact Type	First Name	Last Name	Title	Email	Waive Email	Vacant Position	Last Updated
Fiscal Officer / Finance Director	Alex	Butler	City Auditor	abutler@hillsboroohio.net	False	False	11/17/2021
Clerk of Council	Kimberly	Newman	Clerk of Council	knewman@hillsboroohio.net	False	False	11/17/2021
Legal Counsel	Fred	Beery	Law Director	fbeery@hillsboroohio.net	False	False	11/17/2021
Mayor / City Manager	Justin	Harsha	Mayor	jharsha@hillsboroohio.net	False	False	11/17/2021

**Default Recipient List**

FirstName	Last Name	Title	Organization	Email
<input type="button" value="Approve"/>				

If any information is missing (i.e. recipient name, email address), the field will be highlighted in red (see below). Changes cannot be made by IPA firms. If changes are needed to the client list, the IPA firm will need to notify the client to make those changes via the client’s eServices account. The “approve” button will not be available until all required information is included.

**Chillicothe City School District (29G69ROSS-FA121)**  
 This page identifies the recipients which will receive an email notification prior to releasing the report for this project. The recipients reflected are the “Client Managed Recipient List” from the client’s eServices account, which includes statutorily mandated recipients, and the “Default Addresses,” which are automatically included based on the type of entity.  
 Prior to submitting the report for review to the Center for Audit Excellence, your firm must review the client managed list and default addresses for accuracy and completeness, and click the “Approve” button to indicate the recipient list is finalized for release.

**Client Recipient List**

Contact Type	First Name	Last Name	Title	Email	Waive Email	Vacant Position	Last Updated
Treasurer	Deborah	Lawwell	Treasurer	deborah.lawwell@ccsd.us	False	False	6/1/2020
Governing Board Clerk / Secretary	Deborah	Lawwell	Secretary to the Board		True	False	1/4/2021
Legal Counsel	Bronston	McCard	Legal		False	False	1/4/2021
Superintendent	Debbie	Swinehart	Superintendent	deborah.swinehart@ccsd.us	False	False	6/1/2020
Additional Recipient	Liz	Corzine	Board Member	elizabeth.corzine@ccsd.us	False	False	6/1/2020
Additional Recipient	Jeff	Hartmus	Board Member	jeff.hartmus@ccsd.us	False	False	6/1/2020
Additional Recipient	Joy	Shoemaker	Board Member	joy.shoemaker@ccsd.us	False	False	6/1/2020
Additional Recipient	Steve	Mullins	Board President	steve.mullins@ccsd.us	False	False	6/1/2020
Additional Recipient	Bill	Bonner	Board Member	bill.bonner@ccsd.us	False	False	6/1/2020

**Default Recipient List**

FirstName	Last Name	Title	Organization	Email
Leona	Skunza-Keith		Ohio Department of Education	Leona.Skunza-Keith@education.ohio.gov
Anita	Mcguire		Ohio Department of Education	Anita.Mcguire@education.ohio.gov
Donna	Jackson		Ohio Department of Education	donna.jackson@education.ohio.gov

You cannot finalize the recipients until the Client has identified all mandatory recipients.

For the statutorily mandated recipients, the entity may identify any of these recipients other than the legal counsel (with a few exceptions for certain entity types\*) as either a vacant position or the person holding the position as waiving notification of the audit report release because they do not have a separate email account. IPA firms should ensure/confirm the information in the customer’s eServices account is accurate, including the vacant and waiver designations, and ask the client to make any necessary changes early in the engagement to ensure the information is accurate at the time for report release.

\*Agricultural societies, CICs/land reutilization corps, foundations, landfills, special improvement districts and visitors and convention bureaus. While we would expect these entity types would have a legal counsel, we have allowed these types to identify their legal counsel as vacant in the event that they are not required to have a legal counsel.

**Scipio Township (32G74MEIG-F1221)**  
 This page identifies the recipients which will receive an email notification prior to releasing the report for this project. The recipients reflected are the "Client Managed Recipient List" from the client's eServices account, which includes statutorily mandated recipients, and the "Default Addresses," which are automatically included based on the type of entity.  
 Prior to submitting the report for review to the Center for Audit Excellence, your firm must review the client managed list and default addresses for accuracy and completeness, and click the "Approve" button to indicate the recipient list is finalized for release.

Client Recipient List

Contact Type	First Name	Last Name	Title	Email	Waive Email	Vacant Position	Last Updated
Fiscal Officer / Finance Director	Tina	Cotterill	Fiscal Officer	tina.cotterill3@gmail.com	False	False	6/1/2020
Executive Officer of Board of Trustees	Randy	Butcher	President		True	False	12/1/2020
Legal Counsel	James	Stanley	Meigs County Prosecutor	jstanley@meigscountyprosecutor.com	False	False	12/1/2020

Default Recipient List

FirstName	Last Name	Title	Organization	Email
Hon. James K. Stanley			Meigs County Prosecutor	jstanley@meigscountyprosecutor.com

Approve

Once your firm has determined the recipient information is accurate, click the “Approve” button.

**Important Issues for Awareness:**

- Under the audit recipient spreadsheet process, the legal counsel for many entity types was identified as a default recipient (prosecuting attorney) and for some entity types, the legal counsel was not identified as either a default recipient or a required recipient on the spreadsheet. Since every entity should have a legal counsel, we have added the entity’s legal counsel as a required recipient on the client’s list for every entity type. The legal counsel identified should be the entity’s statutory legal counsel. If the entity does not have a statutory legal counsel, their engaged legal counsel should be reflected. Because this field was previously largely a default email, the majority of the legal counsel contact information will be blank in eServices unless the entity has added the information since April.
- Unfortunately, as with any change, there will be a learning curve for the entities to understand their responsibility to maintain up-to-date contact information. Since the

statutorily required recipients are included in the client's list, and the client will need to make any updates, you should review the client list at the beginning of the engagement and discuss any necessary changes with the client. IPA firms should encourage their client contacts to add [audits@ohioauditor.gov](mailto:audits@ohioauditor.gov) to their email contact list to ensure our email notifications are not considered spam.

Questions can be directed to [IPACorrespondence@ohioauditor.gov](mailto:IPACorrespondence@ohioauditor.gov).