

From: Audit Administration

To: All IPA Firms

Subject: StaRS Testing for Courts and Clerks of Courts

Date: October 25, 2021

In June, 2021, we communicated the Auditor of State's Office (AOS) was reviewing our Star Rating System (StaRS), which led to a pause in our StaRS reviews of the court systems, including clerks of courts, for audits performed by both AOS and IPA firms.

Our office requested an interpretation from the Ohio Supreme Court regarding the applicability of the Public Record laws to courts and clerks of courts. Based on the response from the Court, courts and clerks of courts will no longer be subject to public record law testing and will not be included in StaRS ratings for the related entities. This information will be included in the 2022 *Ohio Compliance Supplement*.

Questions can be directed to the Center for Audit Excellence.