

AUDITOR OF STATE BULLETIN 98-008  
OCTOBER 21, 1998

TO: ALL HEADS OF STATE AGENCIES

SUBJECT: REPRESENTATION LETTERS - SECTION 117.17, REVISED CODE

In accordance with Ohio Rev. Code Section 117.17, prior to leaving office, the head of a state agency shall prepare, in the form designated by the auditor of state, a letter of representation for his or her successor in office. This letter shall contain an inventory of all properties, supplies, furniture, credits, moneys, and any other items belonging to the state, which it is the duty of such official to turn over to his or her successor in office or pay into the state treasury. A copy of this representation letter shall be delivered to the successor in office, the governor, the auditor of state, and the attorney general.

The prescribed format for the letter of representation is attached to this bulletin. Departing heads of state agencies should include a listing of all properties of the agency, not just those assigned directly to the official with the letter of representation. The inventory listing should include: name of item, agency tag number, serial number, location, dollar amount, and all other pertinent information that would assist in identifying and locating the item. Additionally, any credit cards, cash, or cash equivalents should be separately disclosed and remitted to the successor.

If you should have any questions regarding this bulletin please contact Daniel E. Schultz, Jr., Chief Deputy Auditor at (614) 728-7108.

SAMPLE LETTER OF REPRESENTATION

Dear Successor:

In accordance with the requirements of Section 117.17, Revised Code, I have prepared this Letter of Representation setting forth an inventory of all "properties, supplies, furniture, credits, and moneys, and any other thing belonging to the state" which it is my responsibility to turn over to you or to pay into the state treasury.

Attached is a listing of all such properties which are currently my responsibility as the **(TITLE)** of the **(DEPARTMENT NAME)** as of **(DATE)**, my last day in office.

An originally executed copy of this letter, with the attachment, is being delivered to the governor, the auditor of state, and the attorney general. An additional copy is being retained for my personal records.

Please notify me if any discrepancies are noted in this inventory.

Sincerely,

**(NAME)**