

Mary Taylor, CPA Auditor of State

Bulletin 2009-005

Date Issued: March 26, 2009

To: State Offices, Agencies, Boards, Commissions, Colleges and
Universities and Local Governments Receiving Federal Stimulus Funds

From: Mary Taylor, CPA
Ohio Auditor of State

Subject: American Recovery and Reinvestment Act (ARRA) – Federal Stimulus
Funds

In February, the American Recovery and Reinvestment Act (ARRA) became law and initiated an unprecedented flow of federal money into Ohio. As Auditor of the State of Ohio (AOS), I am committed to a high level of transparency and accountability over all public funds in the state. Therefore, as part of our responsibility in completing Single Audits over federal funds the AOS will be collecting information on the federal stimulus dollars. All state and local government agencies will be required to report any ARRA dollars they receive and the expenditure of those dollars. The AOS will also be performing interim audit work over certain of the ARRA dollars in an effort to ensure that these stimulus dollars are spent legally and appropriately in accordance with the act or other applicable federal or state law.

The purpose of this bulletin is: 1) to address these new reporting requirements for all state offices, agencies, boards, commissions, colleges and universities and all local governments that receive ARRA funds and; 2) to notify those recipients of the AOS intention to perform interim audit work over certain of these dollars.

Auditor of State Mary Taylor's Stimulus Tracker

In accordance with Ohio Rev. Code Sections 117.01 and 117.39 the auditor of state may require financial reports from any public office showing the condition of all appropriation accounts, the money actually in the treasury to the credit of each fund or account, and any other information she considers proper.

The AOS has established a link to Auditor of State Mary Taylor's Stimulus Tracker at <https://secure.auditor.state.oh.us/FederalStimulusTracking/Login.aspx>. This webpage will allow all state offices, agencies, boards, commissions, colleges and universities and all local governments that receive ARRA funds to report the following information:

1. Grant award amount
2. Date funds were received
3. Purpose/Project for the funds
4. Amount received
5. CFDA number
6. Federal program title
7. Date/Period of expenditures
8. Amount expended
9. Expenditure purpose

All state offices, agencies, boards, commissions, colleges and universities and all local governments must report the receipt of ARRA funds on the Auditor of State webpage within five business days of receipt of the funds. All state offices, agencies, boards, commissions, and colleges and universities and all local governments must report expenditure activity of ARRA funds every calendar quarter (3/31, 6/30, 9/30, 12/31) within five days of completion of the quarter. If receipt and/or expenditure of ARRA funds has occurred prior to the issuance of this bulletin this activity is required to be reported on the Auditor of State webpage within five business days of receipt of this bulletin.

Prior to the initial entry on the webpage each state office, agency, board, commission and college and university and all local governments that receive ARRA funds will need to contact the respective Regional Office Manager identified at the end of this bulletin to obtain a password that will allow entry to the webpage. The agency representative will need to locate the five digit identification number included on the envelope in the address portion of this mailing before calling the Regional Office Manager to obtain the password. All other directions for the use of the webpage will be included on the page.

Interim Audit Work over ARRA Funds

In accordance with Ohio Rev. Code Sections 117.01 117.10, and 117.11(A) the AOS will perform interim audit work at selected state offices, agencies, boards, commissions, and colleges and universities and local governments over certain ARRA funds.

In the environment that we are in today and to help meet the ARRA's requirements, the AOS has determined that to help ensure accountability and transparency over the use of these stimulus funds interim audit work is a necessity. Interim audit work is part of an audit carried out while the accounting period of the full audit is still in process. The interim audit work performed by the AOS will emphasize whether the proper controls are in place and operating, whether the ARRA funds are separately identified as required and whether compliance requirements over the use of the stimulus dollars are being met. The interim audit work performed by the AOS will be part of the annual Single Audit for the entity.

If you have auditing, accounting or reporting questions on this bulletin please contact the AOS Accounting & Auditing Support Section at (614) 800-282-0370. If you have questions concerning the webpage please contact the AOS Helpdesk at (800) 499-8878.



Mary Taylor, CPA
Auditor of State

Regional Contact Information

<u>Region</u>	<u>Contact Number</u>	<u>Contact Name</u>	<u>Counties Served</u>
Cleveland	(800) 626-2297	Donna Bernardini	Lake, Lorain, Cuyahoga, Geauga
Youngstown	(800) 443-9271	Kathy DeOrio	Ashtabula, Carroll, Columbiana, Harrison, Jefferson, Mahoning, Portage, Trumbull
Canton/Akron	(800) 443-9272	Tiffany Morrison	Ashland, Coshocton, Holmes, Medina, Richland, Stark, Summit, Tuscarawas, Wayne
Cincinnati	(800) 368-7419	Carol Higgins	Adams, Brown, Butler, Clermont, Clinton, Fayette, Hamilton, Highland, Preble, Warren
Dayton	(800) 443-9274	Lisa Hayes	Allen, Auglaize, Clark, Champaign, Darke, Green, Hardin, Logan, Mercer, Miami, Montgomery, Shelby, Van Wert
Toledo	(800) 443-9276	Alisha Connors	Defiance, Erie, Fulton, Hancock, Henry, Huron, Lucas, Ottawa, Paulding, Putnam, Sandusky, Seneca, Williams, Wood
Columbus	(800) 443-9275	Sheryl Packer	Crawford, Delaware, Fairfield, Franklin, Knox, Licking, Madison, Marion, Morrow, Pickaway, Ross, Union, Wyandot
Athens	(800) 441-1389	Debra Harp-Cianciola	Athens, Belmont, Galia, Guernsey, Hocking, Jackson, Lawrence, Meigs, Monroe, Morgan, Muskingham, Noble, Pike, Perry, Scioto, Vinton, Washington
State	(800) 443-9275	Sheryl Packer	State Offices, Agencies, Boards, Commissions, and Colleges and Universities