

# Mary Taylor, CPA Auditor of State

## **Bulletin 2009-013**

**Date Issued:** December 1, 2009

**TO:** All Public Offices  
Independent Public Accountants

**FROM:** Mary Taylor, CPA  
Ohio Auditor of State

**SUBJECT:** Electronic Filing of Audit Reports

The purpose of this bulletin is to inform you that the Auditor of State has updated its method of filing certified copies of completed audit reports as required under Ohio Rev. Code § 117.26 and § 117.27. Prior to this bulletin, the Auditor of State fulfilled its filing requirement by distributing paper copies of audit reports through the U. S. Postal Service with at least five representatives of the audited entity as designated by statute. In December 2009, the AOS will begin distributing certified copies of audit reports electronically with each of the required recipients in accordance with state law. Effective January 1, 2010, all certified copies of audit reports will be distributed electronically.

In addition to substantial cost savings, this new filing method will allow public officials immediate access to the audit report upon transmission of the electronic record by the Clerk of the Bureau.

State auditors and Independent Public Accountants will collect the e-mail address of each of the designated report recipients required under Ohio Rev. Code § 117.26 and § 117.27 from the client and submit this information electronically to the Clerk of the Bureau. The designated report recipients are the clerk of the legislative authority, the clerk of the governing body, the executive officer of the governing body, the chief fiscal officer of the audited public office and statutory legal counsel or county prosecutor. An audited entity also has the option of designating one e-mail address as the filing address for all of the entity's report recipients. Once an audit report is certified, the Clerk of the Bureau will transmit a copy to each of the designated public officials.

The Auditor of State will consider the filing to be complete as soon as its information processing system indicates the electronic record was successfully transmitted to the e-mail addresses of the public officials listed under Ohio Rev. Code § 117.26, as provided by the client. Ohio Rev. Code § 117.26 also provides that the audit report becomes a public record immediately upon such filing.

The Auditor of State will provide instructions by e-mail to each recipient of the certified audit report explaining the format of the electronic file and how to download it, including a link to a free version of Adobe Reader. If a designated public official is unable to receive an electronic filing, arrangements may be made with another public official from the audited entity to receive the electronic filing on the official's behalf.

If you have any accounting or auditing related questions regarding this Bulletin, please contact AOS Accounting and Support Group at (800) 282-0370.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA  
Auditor of State