

# OHIO AUDITOR OF STATE KEITH FABER



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**Auditor of State  
Bulletin 2022-004**

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

**FROM:** Keith Faber  
Ohio Auditor of State

**SUBJECT:** Attorney General's Office Continued Professional Training Pilot Program

## **Purpose**

The purpose of this bulletin is to provide separate accountability and accounting guidance regarding the HB 110's CPT "Pilot Program", administered by the Attorney General's Office (AGO), for Continuing Professional Training (CPT) funding for law enforcement agencies in 2022.

## **Requirement**

Section 701.70(A) of Amended Substitute House Bill 110 of the 134<sup>th</sup> General Assembly required the Attorney General, not later than December 1, 2021, to create a pilot program, for state funding of the training of peace officers and troopers that is required under Ohio Rev. Code § 109.803. The program is a one-year program, operating in calendar year 2022. The Ohio Rev. Code § 109.803 training requirements specify that, with limited exceptions, every appointing authority must require its appointed peace officers and troopers to complete up to 24 hours of continuing professional training each calendar year, as directed by the Ohio Peace Officer Training Commission. Under the pilot program, not later than December 2, 2021, each law enforcement agency with peace officers or troopers who are subject to the Ohio Rev. Code § 109.803 training requirement was required to certify to the AGO the total of all salaries to be paid in calendar year 2022 to officers or troopers of the agency who will receive that training in calendar year 2022 and their hourly rates of pay. As a result, more than 800 law enforcement agencies submitted salary data to the AGO as required by HB 110.

From money appropriated for the pilot program, the AGO must pay each law enforcement agency with peace officers or troopers who are subject to the Ohio Rev. Code § 109.803 training requirement an amount to cover up to 50% of the total cost of the salaries of the officers or troopers who will receive that training in calendar year 2022, as certified by the agency, during the period of the training. The amount paid must cover only the period when the officers or troopers are receiving that training, and may not exceed an amount covering 24 hours of the training. If the amount appropriated for the pilot program is insufficient to pay 50% of the total cost of the salaries of the peace officers or troopers of all law enforcement agencies to be paid in calendar year 2022, the amount paid to each agency must be reduced so that each agency is paid an equal percentage of its cost in 2022 for the training. No payment may be made under the program after January 1, 2023. If a law enforcement agency does not use all of the money for the salaries it certified, it must return the unused money to the AGO.

Each law enforcement agency that receives money under the pilot program must submit to the AGO, by the date the AGO specifies, a report that states the amount of money the agency received, how and when that money was used, and any other information the AGO requires with respect to the use of the money.

### **Accounting for the CPT Funding**

Local governments that receive CPT funding may account for the monies in one of two ways:

1. Establish a separate fund. Ohio Rev. Code §5705.10(I) requires that monies paid into this fund must be used only for the purposes for which the fund is established.  
Note: This bulletin serves as approval for establishing such a fund and no additional AOS approval is required.
2. Pay these monies into an already existing fund that may make allowable compensation payments for law enforcement salaries.

Ohio Admin. Code 109:2-18-04(H) states that each appointing authority that receives funds under this rule shall keep those funds separate from any other funds of the appointing authority and shall use those funds solely to defray the cost of continuing professional training programs. We interpret this to mean that either of the two options above are acceptable; however, if option 2 above is selected the local government is required to maintain separate accountability through specific account codes or other accounting records (for example, spreadsheets) to segregate the receipt and uses of this funding.

### **Allowable Expenditures**

CPT funding may be used solely to defray costs of continuing professional training programs required under Ohio Rev. Code §109.803 for peace officers and troopers. Monies may only be used to pay for the costs of the associated required training, such as the costs of registration for training seminars, the costs to the local law enforcement agencies of putting on their own training that is compliant with OPOTC-approved curricula, or the cost of regular pay for the time spent by a peace officers when receiving the required 24 hours of training. (Sec. 701.70(A)(4) of Am. Sub. HB 110; Ohio Admin. Code 109:2-18-04)

### **Documentation Requirements**

Each agency should maintain documentation that will allow for separate accountability for the CPT funding. The accounting records should be maintained in a manner to demonstrate compliance with the aforementioned CPT requirements as well as allow the agency to complete the required reporting to the AGO. Each expenditure should be carefully tracked and adequate documentation of the expenditure be maintained. This includes accounting for the money received, tracking each expenditure carefully and maintaining adequate documentation including, but not limited to, copies of invoices and other underlying supporting documentation and records reflecting the CPT training topics and dates each peace officer or trooper completed in 2022.

Ohio Admin. Code 109:2-18-05 requires appointing authorities to maintain records sufficient to demonstrate compliance with the minimum training requirements. This includes authentic copies of lesson plans with copies of sign in sheets or authentic copies of certificates of successful completion to demonstrate the topics and dates that training was completed.

### **Audit Requirements**

Please note that CPT funding is subject to audit. These requirements will be included in the 2023 Ohio Compliance Supplement Optional Procedures Manual and tested at select entities.

### **Other Information**

Additional information regarding the program requirements can be found on the Attorney General's website at <https://www.ohioattorneygeneral.gov/CPT>.

Please direct any questions regarding this Bulletin to the Center for Audit Excellence at the Auditor of State's Office at (800) 282-0370.



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