

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Auditor of State Advisory Regarding COVID-19
Date: March 17, 2020

The Auditor of State (AOS) has issued the attached Advisory Memo to all local governments, public offices and independent public accountants related to AOS operations during the COVID-19 declaration of emergency.

In addition, AOS was made aware of the following last week; however, since the situation is fluid, additional guidance may be issued.

Single Audits

The single audit filing deadline for fiscal year end June 30 entities is March 31, 2020. Per the Federal Audit Clearinghouse, at this time there are no plans to extend the filing deadline. In GAQC Alert #398, issued March 12, 2020, NASACT communicated they have heard from members in certain parts of the country whose clients have closed offices or where staff are being encouraged to work from home. This has caused practice challenges that may result in late filings. Until such time as OMB issues formal guidance that would apply to the broader population of recipients, their advice is for entities and auditors that are concerned about meeting the upcoming deadline to contact the National Single Audit Coordinator at the cognizant or oversight agency for audit (attached contact listing from the 2019 OMB Compliance Supplement). 2 CFR 200.18 and 2 CFR 200.73 discuss how to determine an entity's cognizant and oversight agency, respectively. NASACT also reminded agencies in the Alert that they can issue exemptions on a case-by-case basis under section 200.102 of the Uniform Guidance.

Questions related to single audits can be directed to FACCR@ohioauditor.gov.

GFOA CAFR Extensions

GFOA has indicated Comprehensive Annual Financial Report (CAFR) extensions will be reviewed on a case-by-case basis and will approve extensions resulting in difficulties caused by the COVID-19 outbreak. Instructions for filing GFOA extensions can be located at: <https://www.gfoa.org/request-extension>.

IPA Due Date Extensions

Audit and agreed-upon procedures (AUP) due date extensions will continue to be reviewed on a case-by-case basis; however, we will consider the difficulties caused by the COVID-19 outbreak in our decisions regarding extensions.

Additional guidance will be provided and/or posted to the Auditor of State's website as it becomes available.

Questions can be directed to IPACorrespondence@ohioauditor.gov.



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

Auditor of State Advisory Memo

To: All local governments, public offices and independent public accountants

From: Sloan T. Spalding, Chief of Staff

Date: March 13, 2020

Subject: **AOS operations during the COVID-19 declaration of emergency**

As Ohio and the nation respond to the COVID-19 virus outbreak, the Auditor of State hereby issues this Advisory to all local government officials, public entities and our IPA community - with attention to two issues: 1) the continuation of AOS operations, and 2) announcement about our audit approach regarding compliance with Ohio law during the declared state of emergency.

First, as many of our clients are aware, the Auditor of State has a long standing remote work location policy that allows audit staff to perform their duties remotely - from home, in community or on location with audit clients. This is possible due to significant review and upgrade of our information technology systems over the past decade. Accordingly, during the State of Ohio's declared emergency, the Auditor of State intends to continue operations by providing audit staff flexibility to work remotely. Audit staff will remain engaged with audit clients, not only in the completion of the assigned audit work but to offer assistance to clients as issues arise. In short, the Auditor of State remains open for business and we are here to serve and assist.

Second, the Auditor of State is in agreement with the Ohio Attorney General that nearly all existing legal requirements prescribing local government and public entity operations are not relaxed or suspended during the period of the emergency declaration. We recommend and stand ready to assist the Ohio General Assembly with legislation to provide greater authority to the Governor and the Auditor of State during the period of time of an emergency declaration to temporarily and narrowly suspend some of the legal requirements mandatory of local governments and public entity operations.

Appreciating that the State of Ohio is dealing with an unprecedented challenge responding to this health crisis, the Auditor of State will take the following approach during the declaration of emergency relative to the myriad of statutory requirements that local governments are required to meet:

Applying a totality of the circumstances type analysis, the Auditor of State will utilize its discretion under Chapter 117 of the Ohio Revised Code relative to our audit findings. Specifically, where a local government entity makes all due effort to meet statutory requirements, but is unable to do so, and documents both the attempt at compliance and the reasons for non-compliance, the Auditor of State will take into account these factors during our audit and will make every effort to avoid issuing adverse finding while still noting the non-compliance.

We do expect that public entities and local governments will make every good faith effort to meet the spirit of the law and provide open, transparent and participatory government even during the period of the emergency order.

Please consult your legal counsel for advice relative to any particular requirements and your decision or inability to fully comply with the laws, as the Auditor of State cannot provide such specific legal guidance. We do stand ready to provide guidance relative to specific audit issues.

We look forward to working closely with all of our local government partners, public entities and the IPA community as the State of Ohio undertakes extraordinary measures to protect the public and soon transition back to our customary operations.

If you have questions or concerns, please contact your regional office:

- Northwest: 419-245-2811
- Northeast: 216-787-3665
- East: 330-438-0617
- West: 937-285-6677
- Southwest: 513-361-8550
- Southeast: 740-594-3300
- Central/State: 614-466-3402

APPENDIX III**FEDERAL AGENCY SINGLE AUDIT, KEY MANAGEMENT LIAISON, AND PROGRAM CONTACTS**

This appendix provides Federal agency single audit contacts (starts on page 8-III-2), key management liaisons (starts on page 8-III-9), and program contacts (starts on page 8-III-10) for each program/cluster included in the Supplement. For the single audit contacts a table is provided for each Federal agency identifying who can answer technical audit questions. The table includes contact information and the geographical area each Federal contact is responsible for overseeing. A list of key management liaisons, who are the contacts for questions related to the administrative requirements applicable to an agency program(s), and their e-mail addresses follows the single audit contact information. Last, program contacts, who can answer programmatic questions, and their contact information are listed by agency and CFDA number.

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Federal Agency Single Audit Contacts	
Agency	Type of Audit
United States Department of Agriculture	
Regional Inspector General U.S. Department of Agriculture Attn: Marbie Baugh, National Single Audit Coordinator 401 West Peachtree St NW, Suite 2328 Atlanta, GA 30308 Phone: Voice (404) 730-3763 or 730-3210 Fax (404) 730-3221 E-Mail: Marbie.Baugh@oig.usda.gov	All audits
Department of Commerce	
Regional Inspector General U.S. Department of Commerce 401 West Peachtree Street NW, Suite 2742 Atlanta, GA 30308 Phone: Voice (404) 730-2780 Fax (404) 730-2788	All audits
Department of Defense	
Office of the Assistant Inspector General for Audit Policy and Oversight Office of Inspector General U.S. Department of Defense 4800 Mark Center Drive, Suite 11H25 Alexandria, VA 22350-1500 Phone: Voice (703) 604-8760 E-Mail: aponet@dodig.mil	All audits
Department of Education	
U.S. Department of Education Office of Inspector General Attn: Mark Priebe Director of the Non-Federal Audit Team 400 Maryland Ave SW Washington, DC 20202 Phone: (202) 245-8255 E-Mail: OIGNon-FederalAudit@ed.gov Website: https://www2.ed.gov/about/offices/list/oig/nonfed/index.html	All audits

Federal Agency Single Audit Contacts	
Agency	Type of Audit
Department of Energy	
U.S. Department of Energy Office of Inspector General Attn: Single Audit Contact 1000 Independence Ave. SW, IG-33, Room 5A-193 Washington, DC 20585 Phone: Voice (202) 586-1969 Fax (202) 586-0099 Website: www.ig.energy.gov	All audits
Department of Health and Human Services	
National Single Audit Coordinator - Tammie Brown DHHS/OIG/OAS/NEAR Richard Bolling Federal Building 601 East 12th Street, Room 0429 Kansas City, MO 64106 Phone: Voice (816) 426-3204 (800) 732-0679 Fax (816) 426-7745 Website: http://www.oig.hhs.gov E-Mail: Tammie.Brown@oig.hhs.gov	All audits
Department of Homeland Security	
U.S. Department of Homeland Security OCFO/Financial Assistance Policy and Oversight Building 410 245 Murray Lane, S.W. Washington, DC 20528 Attn: Nasr N. Fahmy Phone: (202) 447-5146 Fax (202) 447-0374 E-Mail: Nasr.Fahmy@dhs.gov	All audits
Department of Housing and Urban Development	
U.S. Department of HUD Office of Inspector General National Single Audit Coordinator Karen Cookson 1301 Fannin Street, Room 2200 Houston, TX 77002 Phone: Voice (866) 492-1740 Website: www.hudoig.gov Questions on audits of HUD programs: 866-492-1740 HUDOIGSingleAuditCoordinator@hudoig.gov	All audits

Federal Agency Single Audit Contacts	
Agency	Type of Audit
Department of the Interior	
U.S. Department of Interior Office of Inspector General 381 Elden Street, Suite 1100 Herndon, VA 20170 Phone: Voice (703) 487-8058 Fax (703) 487-8055	All audits
Department of Justice	
U.S. Department of Justice Chicago Regional Audit Office CitiCorp Center, 500 West Madison, Suite 1121 Chicago, IL 60661 Phone: Voice (312) 353-1203 Fax (312) 886-0513	All audits
Department of Labor	
National Single Audit Coordinator U.S. Department of Labor Office of Inspector General Francis Perkins Building Room N-4633 200 Constitution Avenue, N.W. Washington, DC 20210 Phone: Voice (202) 693-6993 E-Mail: Reid.Melvin@oig.dol.gov Website: http://www.oig.dol.gov	All audits
Department of State	
U.S. Department of State Office of Inspector General OIG/AUD/CG 1700 North Moore Street Arlington, VA 22209 Phone: Voice (571) 348-5491 Fax (703) 284-2622 E-Mail: DOSOIGSingleAuditCoordinator@stateoig.gov Website: https://www.stateoig.gov	All audits
Department of Transportation	
U.S. Department of Transportation Office of Inspector General City Crescent Building Attn: National Single Audit Coordinator 10 South Howard Street, Suite 4500 Baltimore, MD 21201 Phone: Voice (410) 962-2630 Fax (410) 962-7469	All audits For ALL Single Audit Report Due Date Requests: Phone: Voice (202) 493-0223 Fax (202) 366-3530

Federal Agency Single Audit Contacts	
Agency	Type of Audit
Department of the Treasury	
Department of the Treasury Office of Inspector General Director, Banking and Fiscal Services 740 15th Street NW, Suite 600 Washington, DC 20220 Phone: Voice (202) 927-6512 Fax (202) 927-5379	All audits
Department of Veterans Affairs	
Director Office of Inspector General Financial Statement Audit Division (52CF) Department of Veterans Affairs 810 Vermont Ave. NW Washington, DC 20420 Phone: Voice (202) 565-7013 Fax (202) 565-7771	All audits
Agency for International Development	
USAID Attn: OIG/A/FA Room 8.10-10 1300 Pennsylvania Avenue, NW Washington, DC 20523-7802 Phone: Voice (202) 712-4902 Fax (202) 216-3598 E-Mail: faudit@usaid.gov Website: www.info.usaid.gov	For audits of all U.S. based not-for-profit organizations
Appalachian Regional Commission	
Appalachian Regional Commission Office of Inspector General 1666 Connecticut Ave. NW, Suite 215 Washington, DC 20009-1068 Phone: Voice (202) 884-7675 Fax (202) 884-7696 E-Mail: IG@ARC.GOV	All audits

Federal Agency Single Audit Contacts	
Agency	Type of Audit
Corporation for National and Community Service	
Office of the Inspector General Corporation for National and Community Service Thomas Chin 250 E Street, SW, Suite 4100 Washington, DC 20525 Phone: Voice (202) 606-9362 Fax (202) 606-9397 E-Mail: t.chin@cncsoig.gov Website: http://www.cncsoig.gov	All audits
Environmental Protection Agency	
National Single Audit Coordinator Office of Inspector General U.S. Environmental Protection Agency Single Audit Coordinator: Jean Bloom Boston, MA Phone: Voice (617) 918-1475 Fax (617) 918-0475 E-mail: single.audit@epa.gov Website: www.epa.gov/oigearth	All audits
General Services Administration	
Deputy Inspector General for Finance and Administrative Audits Single Audit Coordinator: Anthony Mitchell General Services Administration 1800 F Street, Room 6046 Washington, DC 20405 Phone: Voice (202) 708-5340 Fax (202) 708-7494 E-Mail: anthony.mitchell@gsa.gov	All audits
Gulf Coast Ecosystem Restoration Council	
Chief Financial Officer Gulf Coast Ecosystem Restoration Council 500 Poydras Street – Suite 1117 New Orleans, LA 70130 Phone: Voice (813) 394-2185 E-Mail: mary.pleffner@restorethegulf.gov Website: www.restorethegulf.gov Alternate: Steve Sigler Enterprise Risk Management Specialist Phone: (504) 494-3825 E-Mail: steve.sigler@restorethegulf.gov	All audits

Federal Agency Single Audit Contacts	
Agency	Type of Audit
National Aeronautics and Space Administration	
Director, Financial Statement Audits NASA Office of Inspector General 300 E Street, SW, Room 8V79 Washington, DC 20546-0001 Phone: Voice (202) 358-0629 Fax (202) 358-3241	All audits
National Archives and Records Administration	
Office of Inspector General National Archives at College Park 8601 Adelphi Road – Room 1300 College Park, MD 20740-6001 Phone: Voice (301) 837-3000 Fax (301) 837-3197	All audits
National Endowment for the Arts	
Office of Inspector General National Endowment for the Arts 400 7 th Street, SW Washington, DC 20506 Phone: Voice (202) 682-5402 Fax (202) 682-5649 E-Mail: oig@arts.gov Website: http://www.arts.gov/office/inspector-general	All audits
National Endowment for the Humanities	
Office of Inspector General National Endowment for the Humanities 400 7 th Street, SW Washington, DC 20506 Phone: Voice (202) 606-8350 Fax (202) 606-8329 E-Mail: oig@neh.gov	All audits
National Science Foundation	
Office of Inspector General National Science Foundation Assistant Inspector General Office of Audits National Science Foundation 2 415 Eisenhower Avenue, W 16100 Alexandria, VA 22314 Phone: Voice (703) 292-7100 Fax (703) 292-9159	All audits

Federal Agency Single Audit Contacts	
Agency	Type of Audit
Nuclear Regulatory Commission	
Nuclear Regulatory Commission Office of Inspector General Mail Stop T5D28 Washington, DC 20555 Attn: Anthony C. Lipuma, Team Leader Phone: Voice (301) 415-5915 Fax (301) 415-5091 E-Mail: acl@nrc.gov	All audits
Social Security Administration	
Social Security Administration Office of Inspector General, Office of Audit Attn: Karis Crane 601 E. 12 th St., Suite 850 Kansas City, MO 64106 Phone: Voice 877-405-7694 E-Mail: oig.audit.kansas.city@ssa.gov	All audits
Tennessee Valley Authority	
Assistant Inspector General Audit Operations Tennessee Valley Authority Office of Inspector General 400 West Summit Hill Drive Knoxville, TN 37902-1499 Phone: Voice (865) 632-3437 Fax (865) 632-4130 Website: www.oig.tva.gov	All audits
U.S. Small Business Administration	
U.S. Small Business Administration Office of Inspector General National Single Audit Coordinator Mail Stop 4112 409 Third Street SW Washington, DC 20416 Phone: Voice (202) 205-7431 Email: Karmel.Smith@sba.gov	All audits