Auditor of State Advisory Memos & Policy Updates

Among the many consequences of COVID-19, entities may face financial reporting implications and challenges. Impacts such as volatility in the equity and debt markets, reduced revenue and cash flows may occur. AOS resources in this category will include reminders to local government officials about some financial reporting matters they may need to consider in preparation of their financial statements in light of the pandemic.

1. All Local Governments, Public Offices and Independent Public Accountants - March 13, 2020
2. All IPA Firms – March 17, 2020
3. All Entities Required to File Unaudited Financial Statements via Hinkle System Notification – March 20, 2020
4. All Auditor of State Clients – Billing Statement Policy Update – March 26, 2020
5. Local Governments - 2020 Local Government Officials Conference Cancellation Notice – April 9, 2020
6. Ohio County Commissioners, County Boards of Elections and County Prosecutors - Partial precinct election official compensation for March 17, 2020 Primary Election – April 10, 2020
7. Ohio Local Governments – COVID-19 Economic and Budgetary Impacts – April 24, 2020
9. All Auditor of State Clients – Workplace Safety – May 11, 2020
11. All AOS Clients – COVID-19 Resources for Local Government – June 12, 2020
12. All IPAs: Cancellation of annual Combined IPA Conference – June 22, 2020
13. All Community School Officials: Cancellation of annual Community School Training for 2020 – June 22, 2020
15. All Officials and IPAs – Use of CARES Act Relief Funds to Support Small Business and Provide Housing Assistance – Oct. 7, 2020
16. All Audit Employees – COVID Funding for Higher Education — Oct. 7, 2020
17. Unemployment Compensation Reimbursement - Feb 26, 2021
18. American Rescue Plan Coronavirus State and Local Fiscal Recovery Fund ID.me Submission Requirements and Fraud Protection Insurance – May 20, 2021
19. Prior Fiscal Year Expenditures Reimbursed with Federal Funds in the Subsequent Fiscal Year – July 2, 2021
20. Fuel Inventory/Usage and Fuel Card/Account—Sept. 28, 2021