



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](#)
8. [GAAP December 31, 2019 Hinkle System Filers, IPA Firms - Information Regarding Extension for December 31, 2019 Hinkle System GAAP Basis Filing – May 8, 2020](#)
9. [All Auditor of State Clients – Workplace Safety – May 11, 2020](#)
10. [County Officials – County Revenues and the Covid-19 Economic Impacts – July 15, 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](#)
14. [County Officials – July 2020: County Revenue Advisory – July 15, 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](#)