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| **Auditor of State Advisory Memo** |
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| |  | | --- | |  | | 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 | |