

Ohio GFOA Annual Conference
October 5, 2022

Ohio Compliance Supplement
Update

Presented By: *Joey Jones*
Chief Auditor, East Region

Agenda



What is the OCS?

2022 Updates



What is the OCS?

- OCS = Ohio Compliance Supplement
- Contains certain laws and regulations which are:
 - of the type auditors generally consider direct and material
 - or of considerable public interest
- Is not a comprehensive listing of applicable laws and regulations
- Is designed to help auditors and public offices identify and familiarize themselves with certain laws and regulations

What is the effective date?

- 2022 OCS Engagements of FYE 12/31/21 – 11/30/22
- 2021 OCS Engagements of FYE 12/31/20 – 11/30/21

Where is the OCS?



<http://www.ohioauditor.gov/references/compliancemanuals.html>

How is the OCS Organized?

- Implementation Guide (IG)
- Chapter 1
 - Direct Laws - has the potential to materially misstate the financial statements.
- Chapter 2
 - Indirect Laws & Statutorily Mandated Tests
- Chapter 3
 - Stewardship
- Optional Procedures Manual (OPM)

Updates - When/How Often? How to Identify Changes?

- Updated annually
- Normally posted Nov-Jan timeframe
- Changes marked with strike-out, double underline or wavy-underline

How to Use?



Implementation Guide

Home Rule Powers & Reporting

- Added various clarifications

Audit Findings

- Added SAS 134 example language for f/s opinion modification
- Various edits to guidance on SIU FFR's
- Various edits to Strict Liability section

Implementation Guide

Referring Audit Reports and Referrals to the Ethics Commission, Other State Agencies and the IRS

- Edits to Ohio Ethics Commission (OEC) referrals
- New section added for OEC referrals for IPA audits

Appendix A-1: Transfers and Advances

- Included guidance on proper accounting treatment for COVID-19 federal funds
- Added guidance from AOS Bulletin 2021-004 on Separate Accountability for Federal Programs Authorized by the American Rescue Plan of 2021

Implementation Guide

Appendix A-2: Direct Charge

- Modified considerations for COVID-19

Appendix D

- Moved info to other sections of OCS
- This appendix now indicates 'not used'

Implementation Guide

Exhibit 1: Prescribed format for citation of legal authority

- Sync'd up with language in other parts of IG

Exhibit 2: Public Officers' Bond

- Added info from ORC 3.061 regarding a person covered under an "employee dishonesty and faithful performance of duty policy", due to HB 444, eff. 4/12/21

Implementation Guide

★ Exhibit 4: Changes in Compensation

- Re-written with updated guidance – changes are not marked

Exhibits 5 & 6: Legal Matrix

- Clarified applicable OCS sections and footnotes

Implementation Guide

June 2022 Updates

- Responsibility for Paying Findings for Recovery (Strict Liability Laws) – Updated example Finding for Recovery
- Exhibit 4 (Changes in Compensation) – Added link to Ohio Township Assn. website for current Twp. compensation charts.
- Exhibits 5 & 6 (Legal Matrix) - Edited the OCS 2-23 applicability tab title to clarify that it is to determine OCS 2-23 'Step7' Applicability

Ch. 1

1-1: Annual appropriation measures – classification



- The Governor's emergency public health orders were rescinded on June 18th, 2021 via Executive Order 2021-08D and are no longer in effect.
- July 2, 2021 through February 16, 2022 - public body had to conduct meetings and hearings in person.
- February 17, 2022 through June 30, 2022 - H.B. 51 allows members of public bodies to attend meetings virtually.
- Barring further additional legislation authorizing virtual meetings for public bodies, on July 1, 2022, public bodies will once again be required to hold meetings and hearings in person.
- School Districts - Except for those items covered by carryover encumbrances and federal and state grants/loans that are "deemed appropriated", money must be appropriated to be expended pursuant to ORC 5705.41. As a practical matter, a school district will have to pass some type of appropriation between July 1 and October 1 if it intends to expend money; however, failing to file a temporary appropriation measure by July 1 does not violate ORC 5705.38(B.)

Ch. 1 & Ch. 2

1-2: Restriction upon appropriation and expenditure of money &

2-2: Restrictions on appropriating and expending money

- The "deemed appropriated" criteria applies to the COVID 19 funding but not to the funds for which the revenue is reallocated as described in AOS Bulletin 2021-004. The funds receiving the reallocation will need to estimate receipts and appropriate in the traditional manner.

Ch. 1

1-4: Establishing funds and permission to establish special funds

- While Local governments do not need to seek AOS approval for establishing new funds for COVID-19 federal programs, legislation to create the fund should be approved by the entity's governing board.
- Additionally, the governing board of direct recipients and Non-Entitlement Units should pass a resolution or formal action to apply for and accept COVID-19 funds.
- Legal provisions governing the establishment of funds may sometimes conflict with GAAP
- GAAP-based reporting requires disclosure of material violations of legal and contractual provisions.

Ch. 1

1-5: Distributing revenue derived from tax levies, proceeds from sale of bond issue, proceeds from sale of permanent improvement

- Current expenses, as defined in ORC 5705.01(F), are "lawful expenditures of a subdivision, except those for permanent improvements, and except payments for interest, sinking fund, and retirement of bonds, notes, and certificates of indebtedness of the subdivision."
- A school district, community school or STEM school may have a deficit in the special revenue fund established to receive funds from the ESSER Fund under the CARES Act, Consolidated Appropriations Act and American Rescue Plan Act in fiscal year 2021 and 2022 when that deficit resulted from a temporary delay in the Department of Education's ability to process claims reimbursements. [Sec. 209.60 of Am. Sub. H.B. No. 169 134th G.A.]

June 2022 Update

Ch. 1

1-6: Transfer of funds

- Added reference to AOS Advisory Memo titled *'Prior Fiscal Year Expenditures Reimbursed with Federal Funds in the Subsequent Fiscal Year'*

1-7: Advances

- Minor edits made to COVID 19 guidance

Ch. 1



1-8: Reserve balance accounts and funds

- Added guidance & testing steps for ORC 5705.222(C) – Reserve balance account for county board of developmental disabilities



1-11: Permissible expenditures for school districts participating in classroom facilities assistance programs; Interest accounting and allocation and maintenance plan funding and expenditures

- The Ohio Facilities Construction Commission (OFCC) administers the Programs described in this section. This section has been updated to reflect the higher risk areas of potential material non-compliance identified by the Commission.
- Changes in this section are not marked.

Ch. 1

Section B: Contracts and Expenditures

- Auditors should carefully consider whether contract expenditures are direct and material to their audit.
- Among other federal assistance, local governments are receiving historical levels of federal funding as part of the Coronavirus State and Local Fiscal Recovery Funds distributed under the American Rescue Plan.
- Local governments undertaking such projects must use caution and consider federal Procurement rules together with the state and local laws and regulations as they contemplate contracts.
- Where there is conflict between Federal, state and local law or regulation, the most restrictive requirements apply.

Ch. 1

1-12: Community School Debt

- Added references to information and guidance contained in OCS 2-5 and Bulletin 2021-002

Ch. 1

1-17: Annual financial reporting

- Added:
 - Requirements regarding The Ohio Exposition Commission (ORC 991.06)
 - Requirement and testing related to Councils of Governments registration with AOS (ORC 167.04(D))
 - Guidance previously contained in OCS Appendix D (*also added to 1-18*)

Ch. 1

1-22: Vacation and sick leave

1-23: Collection of income tax at source on wages

- The American Rescue Plan Act (ARPA) amended & extended the tax credit for the FFCRA leave from 4/1/21 - 9/30/21 (also added to OCS 1-23)
- The ARPA credit will now apply against an employer's Medicare taxes rather than Social Security taxes.
- ARPA increased the maximum tax credits available and expanded the leave reasons eligible for the credit.

Ch. 1

1-24: Definitions, rates of contributions etc.

- Added guidance about premium pay for those essential workers that regularly perform **in-person** work, interact with others at work, or physically handle items handled by others, charged to the Local Fiscal Recovery Fund.
- Among other limitations, employees are not eligible for premium pay during periods they were teleworking.
- Elected officials should avoid voting on premium payments for themselves as this may constitute a violation of Ohio Ethics Laws.

June 2022 Updates

Ch. 1



1-26: School district funding

- Section was not included in November 2021 release.
- Has been reorganized and updated to reflect the major changes related to school districts from the enactment of 134th GA HB 110 and SB 229.
- Changes in this section are not marked.
- For FY 2022, auditors will perform alternative testing procedures, as indicated in the controls & suggested audit procedures sections.
- House Bill 110, 134th GA requires state operating funding to be paid directly to school districts, community schools, and STEM schools for the students they are educating but it excludes direct funding for contract career tech and special education co-op students. **This direct funding concept differs from prior law** where community and STEM school students and students who open enroll were included in the student count of their resident school districts, and the funds attributable to those students were deducted from their resident districts and then paid to the schools in which they were enrolled. Similarly, it requires direct payment of state scholarships, rather than deducting the amounts of those scholarships from students' resident districts.

Ch. 1

★ 1-26: School district funding

- **Online Learning Model/School:**
 - Beginning with FY 2022, Districts can opt to add an Online Learning Model/School under ORC 3302.42.
 - ORC 3301.079 states for Online Learning Models, students work primarily from their residence on assignments delivered via internet- or other computer-based instructional method.

Ch. 1

★ 1-26: School district funding

- **Online Learning Model/School:**
 - These are different from Remote Learning Plans, which are temporary in nature.
 - Districts must notify ODE by 11/29/2021 if operating or ceasing to operate for the 2021-2022 school year.
 - **Cannot** use RLP **and** new Online Learning Model

Ch. 1

★ 1-26: School district funding

- **Remote Learning Plan (RLP) changes:**
 - "Remote learning" means synchronous and asynchronous instruction and educational activities that take place when the students and the teachers are not physically present in a traditional classroom environment (134th GA, HB 229, Section 4(A)(5))
 - RLPs are in temporary law & were originally only for FY 2021. SB 229 continued RLPs (with modifications) for FY 2022.

June 2022 Updates

Ch. 1

★ 1-26: School district funding

- **Remote Learning Plan (RLP) changes:**
 - Districts using a RLP for FY 2022 must have adopted a resolution, notified ODE of such by 12/15/21, and revised its FY 2021 plan for FY 2022 requirements.
 - **A school cannot use a RLP for FY 2022 if it did not previously submit one to ODE for FY 2021.**
- Now on a per student basis – meaning the school must adopt to continue using the RLP, but it can only be used for students whose parents requested such.
- **Cannot use RLP and new Online Learning Model**


Efficient • Effective • Transparent 40

June 2022 Updates

Ch. 1

★ 1-26: School district funding

- **Control procedure box:**



Efficient • Effective • Transparent 41

June 2022 Updates

Ch. 1

★ 1-26: School district funding

- **Suggested Audit Procedures:**
- Alternative Testing Steps as marked in the section.
- Important to Note – Step 1:
 - If the school operated using a Blended Learning Model, Online Learning Model/School and/or Remote Learning plan, you will want to add the testing document for each of the learning models used to TeamMate for testing.

Efficient • Effective • Transparent 42

Ch. 1

1-27: Community School Funding

- Issue a noncompliance citation if:
 - The school operated remotely, but was not an e-school, and did not have a Blended Learning Model (Ohio Rev. Code § 3302.41) or Remote Learning Plan (SB 229, Section 4) for FY 2022;
 - A Remote Learning Plan (SB 229, Section 4) was adopted but did not include all of the required items;
 - The school operated remotely under the Remote Learning Plan (SB 229, Section 4(D)(2)) and did not have procedures in place to ensure that students have access to the internet and to devices students may use to participate in online learning;
 - Lack of support or if it appears they are not following the policies/controls of model(s) chosen/utilized. (SB 229, Section 4).

Ch. 1

1-27: Community School Funding

- ODE FTE Reviews – Modified Protocols
 - These typically concentrate on various areas of non-compliance noted in the schools prior year review.
 - If the schools letter states such was used, review the modified protocol listing on the [AOS Community School intranet page](#) for details of the modified review.
 - For items tested by ODE, as long as the number of students tested is greater than or equal to the number of students required by OCS 1-27, ODE's review may be relied on *for the specific items the modified protocol listing/FTE review document mentions were tested* at the particular school.

Ch. 1

1-27A: Community School Funding (Brick & Mortar)

- ★ Remote Learning Plan (RLP) changes:
 - Schools using a RLP for FY 2022 must have adopted a resolution, notified ODE of such by 12/15/21, and revised its FY 2021 plan for FY 2022 requirements.
 - **A school cannot use a RLP for FY 2022 if it did not previously submit one to ODE for FY 2021.**
 - Now on a per student basis – meaning the school must adopt to continue using the RLP, but it can only be used for students whose parents requested such.
 - The Sponsor is now required to approve to continue to provide instruction using the schools' RLP.

June 2022 Updates

Ch. 1

1-27A: Community School Funding (Brick & Mortar)

- Remote Learning Plan (RLP) changes (cont'd):
 - If a community school filed a RLP or blended learning declaration but did not implement and use the plan/declaration, the school would be tested as a normal, in person, brick and mortar community school in 1-27A.
 - SB 229 allowed for FY 2022 only, a community school that continues to provide instruction under the RLP, shall be considered as having met any requirements to receive state funds under Chapters 3314 or 3317.
- ★ As a result, documented learning opportunities do not impact funding for FY 2022, and such errors noted would only be considered for internal control purposes, and auditors would not cite noncompliance. (ODE interprets this application to apply only to the students utilizing the RLP)

Efficient • Effective • Transparent 52

June 2022 Updates

Ch. 1

1-27B: Community School Funding (E-schools)

- Contact CEAE Community School Specialist if auditing an e-school that is not implementing a Dropout Prevention and Recovery (DOPR) program.
- New student attendance requirements for such e-schools were created in HB 409, effective 4/12/21, as amended by HB 110, effective 9/30/21 (Ohio Rev. Code § 3314.261) & SB 229, effective 12/14/21 (Ohio Rev. Code § 3314.262).

Efficient • Effective • Transparent 53

June 2022 Updates

Ch. 1

1-27C: Community School Funding (Blended)

- FY 2022 **Blended Learning** Changes:
 - Schools *may* utilize RLPs and Blended Declarations
 - SB 229 allowed for FY 2022 only, a community school that provided instruction under a blended learning declaration/model, shall be considered as having met any requirements to receive state funds under Chapters 3314 or 3317.
- ★ As a result, documented learning opportunities do not impact funding for FY 2022, and such errors noted would only be considered for internal control purposes, and auditors would not cite noncompliance.

Efficient • Effective • Transparent 54

Ch. 1

1-27C: Community School Funding (Blended)

- Fy 2022 **Blended Learning** Changes:
 - Schools must submit to ODE a declaration to implement or discontinue use of a Blended Learning Model by 4/30/22 – SB 229.
 - Per HB 110 & SB 229: Blended learning is the delivery of instruction in a combination of time primarily in a supervised, physical location away from home and online delivery where the student has some element of control over time, place, path, or pace of learning and includes noncomputer-based learning opportunities.

Ch. 1

★ Appendix A: Agricultural Society Compliance Supplement

- Made edits from HB 665, effective 4/12/21:
 - To ORC 1711.13 language: The total ~~net indebtedness—annual payments for debt obligation~~ incurred by a county agricultural society pursuant to this division (B) shall not exceed an amount equal to twenty-five percent of its ~~prior three-year average of~~ annual revenues.
 - To ORC 1711.06 (formerly 901.06) guidance related to filing financial reports & publication of treasurer's account
 - Adding ORC 3769.086 related to an ag. Society being unable to conduct races, or unable to conduct their annual fair.

Ch. 2

2-1: Appropriations limited by estimated revenue

- There are no budgetary exemptions for CARES Act, Consolidated Appropriations Act, or American Rescue Plan (ARP) funding
- Local governments receiving the ARP Coronavirus State and Local Fiscal Recovery Funds may utilize project-length budgeting, in some cases, for the first time.

June 2022 Updates

Ch. 2

2-3: Internet or computer-based community school cannot contract with a nonpublic school for instructional facility space

- COVID-19 considerations were originally removed from the initial 2022 release as no legislation was in place impacting this section however SB 229 was subsequently passed and therefore this section was updated

Ch. 2

2-5: Accounting for community school management company expenses

- Added step for auditors to tie the community school's management company footnote to the support provided by which ever option was selected
- Removed 'haphazardly or randomly' from certain steps where transactions are selected in AUP's
- Added reference to information contained in OCS 1-12

Ch. 2

2-6: Eligible investments for interim monies; inactive deposits and maturities

- Removed references to Star Plus, as it no longer exists
- Noted that LIBOR will be phased out after 2021, and replaced with IBOR June 2022 Update

2-8: Other allowable investments for subdivisions *other than counties*

- Added reference to GASB 40 information in OCS IG Appendix E-2

Ch. 2

2-9: Security for repaying public deposits

- Pooled Collateral Requirements – SB 115 edit:
- Effective March 2, 2022, if, on any day, the total market value of the securities pledged by the public depository is less than that specified in ORC 135, the public depository shall have two business days to pledge additional eligible securities having a market value sufficient, when combined with the market value of eligible securities already pledged, to satisfy the requirement of ORC 135, as applicable, to secure the repayment of all uninsured deposits at the public depository.
- A shortfall of collateral pledged by a public depository at an entity's fiscal year end could impact the entity's custodial credit risk disclosure for deposits under GASB 40 as the amount of the deficiency would be considered uninsured and uncollateralized; however, if the shortfall is appropriately remedied within two business days under Ohio Rev. Code § 135.182(B)(3) this would not represent noncompliance.

Ch. 2

2-10: Eligible investments for inactive county money

- Removed references to Star Plus, as it no longer exists
- Updated list of nations the US recognizes diplomatically
- Added reference to GASB 40 information in OCS IG Appendix E-2

2-12: Community School contractually imposed deposit and investment requirements

- Clarified: Auditors should identify and list any applicable requirements below (by reviewing the charter, terms and conditions of grant agreements, loan documents, etc):

Ch. 2

2-13: Sponsor monitoring of community schools

- Added reference to analysis CFAE performs over ODE sponsor ratings
- Added: ODE does not require the sponsor's annual report be submitted for a close-out audit.
- Updated the date of the ODE School Suspension and/or Closure Procedures memo from May 2018 to July 2021

June 2022 Updates

Ch. 2

2-13: Sponsor monitoring of community schools

- Per HB 110 & SB 229: Blended learning is the delivery of instruction in a combination of time primarily in a supervised, physical location away from home and online delivery where the student has some element of control over time, place, path, or pace of learning and includes noncomputer-based learning opportunities.
- SB 229 continued Remote Learning Plans (RLP) (with modifications) for FY 2022.
 - Now on a per student basis – meaning the school must adopt to continue using the RLP, but it can only be used for students whose parents requested such;
 - The Sponsor is now required to approve to continue to provide instruction using the schools' RLP

Efficient • Effective • Transparent

64

Ch. 2

★ 2-16: Force accounts – municipal corporations

2-17: Force accounts – counties

2-18: Force accounts – townships

- Modified requirements and procedures for updates to statutory limits and thresholds
 - HB 74, eff. 6/30/21

Efficient • Effective • Transparent

65

Ch. 2

★ 2-20: Landfill financial responsibility and certifications; Solid waste transfer facility responsibility and certifications

- Modified to separately include solid waste transfer facilities
 - OAC 3745-503-05 & 20

Efficient • Effective • Transparent

66

Ch. 2



2-23: Ohio Sunshine Laws

- We should not test for University Foundations or Courts or Clerk of Courts.
- Meetings of a public body may continue to be presented by teleconference, videoconference, or other similar electronic technology after July 1, 2021. However, the Open Meeting Act, including the period from July 1, 2021 through February 16, 2022 and after June 30, 2022, requires members of a public body be present in-person to be counted in the quorum and to vote. (HB 51)
- June 2022 Updates
- Added guidance about obtaining proof of attendance at public records training
- Explained that for community schools, beginning in testing for fiscal year end 2023, the annual training on public records and open meetings laws must have been training that is certified by the Ohio Attorney General.
- AOS staff should consult with the assistant legal counsel assigned to their region regarding any non-compliance or questions related to these requirements or violations of ORC 149.351 (destruction of records) related to these records.
- Added reference to OCS Legal Matrix, OCS 2-23 Applicability tab - to determine the section of the ORC which applies to the public office.
 - "No Records Authority" indicates 2-23 is not applicable.

Efficient • Effective • Transparent

67

Ch. 2

2-25: Anti-Bullying Provisions

- Clarified section to remove STEM schools

Efficient • Effective • Transparent

68

Ch. 3



Throughout Ch. 3

- Modified requirements for testing frequency of sections
 - Pg. 1 explains, AND
 - Note added to the top of each section (see ex's on next slide)

Efficient • Effective • Transparent

69

Ch. 3

★ Throughout Ch. 3 (cont'd)

R. 4 - Compliance Requirements Title 161, Chapter 3, Sections 3.01 through 3.04, and 3.06 through 3.08 shall be amended to read as follows:

R. 4.01 - Compliance Requirements Title 161, Chapter 3, Section 3.01 shall be amended to read as follows:

Horizontal lines for notes.

Ch. 3

3-1: Deposits of public money

- When testing, consider any related CARES ACT & General COVID-19 and American Rescue Plan (ARP) AOS FAQs

★ 3-2: Contracts and competitive bidding (NEW) ★

- Added section moving contract testing from OPM into chapter 3 for testing when material
- Added COVID-19 considerations June 2022 Updates

Horizontal lines for notes.

Ch. 3

3-3: Appointments, compensation, contracts etc.

- Added reference to Ohio AG opinion 21-021
- Added reference to OCS 2-23 regarding exceptions to virtual meetings
- Expanded the dates members of a public body may hold and attend meetings and may conduct and attend hearings by means of teleconference, video conference, or any other similar electronic technology to include February 17, 2022 – June 30, 2022. (HB 51)

June 2022 Updates

3-4: Political activities prohibited

- Added requirement related to administering and conducting elections (ORC 3501.054), due to HB 110, eff. 9/30/21

Horizontal lines for notes.

Ch. 3

3-5: Bonding requirements

- Added info from ORC 3.061 regarding a person covered under an “employee dishonesty and faithful performance of duty policy”, due to HB 444, eff. 4/12/21

Ch. 3

3-12: Collection, custody and disbursement of fees, fines, costs and deposits

- Removed 1901.14 from list under Municipal Courts

3-15: Reimbursement of insurance premiums

- Added info regarding the cap on payments and reimbursements being adjusted each year for inflation.

Ch. 3

★ 3-19: Dropout Prevention and Recovery School Eligibility Requirements

- Moved requirements from 3-6 to 3-19 June 2022 Updates
- Added to and clarified requirements.
- Removed considerations for COVID-19 no longer applicable

★ 3-20: School District Transportation T-1 and T-2 Forms (NEW) ★

- Added this new section to be tested each year.
- Testing student counts on the T1 Form & tying back certain amounts on the T2 form to the underlying accounting records

June 2022 Updates

OPM

OPM

- New OCS 3-2 – lists OPM sections which must be tested, if applicable, to the entity under audit – IF contract expenditures are material
- Not requiring any additional OPM testing for this year

OPM

Contract Exp. Sections:

O-9 - O-11

O-13 – O-20

- Added considerations for COVID-19/procurement
- Removed former procurement note

Key Take-Aways

- ★ If you previously reviewed the 11/2021 version of the 2022 OCS - section 1-26 & 1-27 (school funding) & any significant legislative changes which subsequently passed that impact the 2022 OCS (HB's 51, 169 & SB's 115 & 229) were updated & posted on 6/30/22.
- ★ Added 3-20 for testing School District Transportation Forms (T1 & T2).
- ★ Ch. 3 modified requirements for testing frequency of sections.
- ★ Added 3-2 to move contract testing from OPM into chapter 3 for testing when material.

SNEAK PEEK

**(134th General Assembly)
(Senate) House 911 Senate 3851**

CHAPTER 4 - SCHOOL COMPLIANCE TESTING	
ISSUES & IMPACTS	REGULATORY STRATEGIES
	<ul style="list-style-type: none"> Standardized Assessment Standardized Assessment Standardized Assessment
<p>Use of the results of the Ohio Assessment System, standardized testing, as well as local and state assessment systems by state agencies, school districts, and other entities in the state to monitor and improve student performance and to ensure compliance with state standards. This includes the use of assessment data for monitoring and improving student performance. This includes the use of assessment data for monitoring and improving student performance. This includes the use of assessment data for monitoring and improving student performance.</p>	
LEGISLATIVE ACTIONS	REGULATORY DEVELOPMENTS
<ul style="list-style-type: none"> House Bill 3000 House Bill 3001 House Bill 3002 House Bill 3003 	<ul style="list-style-type: none"> Regulation 1300001 Regulation 1300002 Regulation 1300003 Regulation 1300004

OHIO AUDITOR OF STATE
KEITH FABER

Joey Jones
Chief Auditor, East Region
jjones@ohioauditor.gov