



Best Practices – Chart of Accounts and What's Coming in Future Audits and Why

Richard Cunningham, Quality Assurance and Technical Specialist

Center for Audit Excellence

Bev Fisher, Retired Canfield Fair Manager

Agenda

- Best Practices
- Engagement Types
- Audit Bulletins
- Adoption of Cybersecurity Program

BEST PRACTICES

AOS Regional Office Numbers

Central	800-443-9275
East	800-443-9272
Northeast	800-626-2297
Northwest	800-443-9276
Southeast	800-441-1389
Southwest	800-368-7419
West	800-443-9274



Very Important

Maintain Supporting Documentation

Maintain Supporting Documentation

Maintain Supporting Documentation

Don't forget...

Document

Document

Document

Best Practices

- Reconcile cash timely monthly
- Deposit all receipts
- Only make disbursements by check
- Use dual signatures on checks
- Maintain support for all disbursements (copy of canceled check, detail invoice, purchase order, etc.)
- Follow credit card policy adopted in accordance with HB 312. Illegal to use debit or prepaid cards
- Only invest in items allowed by ORC (See OCS 2A-14 thru 2A-16)
- Prepare detail internal control/procedures policies for all activity

Best Practices

- Never make checks payable to “cash”. Reimburse petty cash accounts payable to specific petty cash custodian
- Board should review and formally approve monthly financial reports
- Use pre-numbered duplicate receipts
- Reconcile deposit slips with bank deposits
- If cash register used, ensure it reconciles to deposit slip
- Deposit receipts daily
- Maintain support for all receipts (receipt, support documentation for amount, deposit slip, etc.)
- Maintain Board approved list of fees and rates charged and update periodically
- Maintain contracts and other support for any receipts

Best Practices

- Use consecutively pre-numbered tickets for admittance to fair and events
- Reconcile tickets used, unsold tickets, and revenue received
- Ensure all salaries and wages are Board approved.
- Maintain timesheets or other support as applicable for payroll (timesheets should be approved by a supervisor)
- Maintain detail leave records for leave taken and balances
- Detailed signed contracts for privilege fees, rentals, etc.
- Support for any donations/contributions

Best Practices

- If Junior Fair and Junior Fair Livestock Sales are maintained off books, ensure those in charge are maintaining detail records and review periodically
- Follow open meetings and public records laws
- Establish and follow records retention schedules in accordance with public records and Ohio Sunshine laws

Uniform System of Accounting for Agricultural Societies

- <https://www.ohioauditor.gov/publications/docs/uniform%20system%20of%20accounting%20for%20agricultural%20societies%202020%20revision.pdf>
- Accounting Practices
- Appendix A Chart of Accounts
- Appendix B Compliance Supplement



Accounting
Manual

Sample Documentation

- Cash Payout Record
- Admissions
- Rentals
- Concession List
- Concession Totals



Sample Records

Cash on Hand/Petty Cash/Change Fund

- Creating petty cash/change fund
 - Authorized by the Board
 - Not a receipt or disbursement in your ledger
 - Essentially moving from one bank account to another. Not a book entry transaction
 - May need to prepare check
 - Do not make out to cash or petty cash
 - Needs payable to the authorized petty cash custodian
 - Not recorded as a disbursement on your ledger
 - Consult with County Treasurer or County Auditor if you need assistance
- Change Fund
 - Will always be the same balance unless changed by Board action
 - Count out beginning change balance at end of day to begin next day
 - Remaining amount should match daily receipts and deposit for the day

Cash on Hand/Petty Cash/Change Fund

- Petty Cash
 - Establish procedures as to who has authority to spend
 - What it can be spent for
 - Types of receipts to maintain
 - Policy on when to replenish account
 - Balance in account plus receipts should always equal total balance
 - Therefore, balance is always the same on your reconciliation
 - When replenished, the receipts are recorded as disbursements on your ledgers
 - Should replenish before year end to not create confusion on which year disbursements are recorded



Petty Cash

ENGAGEMENT TYPES

Engagement Types

- Basic
 - Disbursements under \$600,000 for 2 year period
 - No higher risk noted in the prior engagement report
 - Cash reconciled
 - Not declared unauditible
 - No potential fraud risks
 - No outstanding audit fees
 - Filed complete financial statements via the Hinkle System
 - Can always do Basic if you qualify

Engagement Types

- Agreed-Upon Procedure (AUP)
 - Budgeted disbursements less than \$5 million each year
 - No higher risk noted in the prior engagement report
 - Stability of fiscal officer
 - Cash reconciled
 - Not declared unauditable
 - No potential fraud risks
 - No outstanding audit fees
 - Filed complete financial statements via the Hinkle System
 - 3 AUP's if you qualify then 1 regular audit

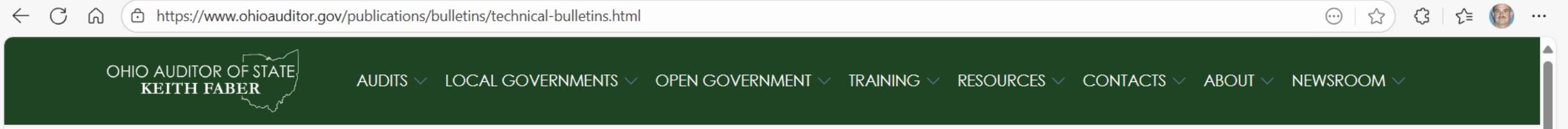
Engagement Types

- Regular GAGAS Audit
 - Must have after 3 AUP's
 - More detail substantive testing
 - Opine on financial statements and footnotes
 - Document and test internal controls
 - More compliance testing
 - Risk-based plan
 - Test ledgers and footnotes
 - More detailed reports
 - Testing based on materiality
 - Read board minutes
 - Planning analytics

Engagement Types

- You can always request a more detailed audit than what you are eligible for
 - Request an AUP or GAGAS audit when you qualify for a Basic
 - Request a GAGAS audit when you qualify for an AUP
- Could be requested by your Board or Department of Agriculture

AUDIT BULLETINS



Bulletin Search

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Bulletins

2025

2024

2023

2022

2021

2020

2019

2018

2025 Technical Bulletins

The Auditor of State's Office periodically releases Technical Bulletins to offer guidance to the government entities it serves. All bulletins since 1981 are compiled in one file, [All Bulletins.pdf](#), for easy searching. Bulletins are occasionally updated, so some previously issued bulletins have been removed.

For an explanation of the changes, see the [Bulletins Spreadsheet.xlsx](#).

[All Bulletins \(pdf\)](#)[Bulletins Spreadsheet \(xlsx\)](#)

2025-014 Community School Training on Public Records and Open Meetings Laws

This Bulletin provides guidance on how the Auditor of State's Office will assess compliance with the annual training requirements for community school officials and employees. It supersedes Technical Bulletin 2021-007 and reflects standards consistent with [Attorney General Opinion > 2025-013](#).

This Bulletin also summarizes the standards the Auditor of State's Office will apply to evaluate whether community school officials and employees have completed the required annual training on Ohio's public records and open meetings laws, as set forth in Ohio Revised Code [§ 3314.037](#), [§ 149.43](#), and [§ 121.22](#).

Implementation Date: Compliance with this requirement will be audited beginning in Fiscal Year 2027 (i.e., periods starting July 1, 2026, and ending June 30, 2027). Early implementation by community schools is encouraged.

Status	File	Issued
✓ Active	2025-014.pdf	Nov 2025

https://www.ohioauditor.gov/publications/bulletins/technical-bulletins.html

Ohio Auditor of State Keith Faber

AUDITS ▾ LOCAL GOVERNMENTS ▾ OPEN GOVERNMENT ▾ TRAINING ▾ RESOURCES ▾ CONTACTS ▾ ABOUT ▾ NEWSROOM ▾

This bulletin discusses expanded party disclosure requirements, which exceed what is required under U.S. Generally Accepted Accounting Principles to include all related parties and a level of detail that would enable ED to readily identify the related party.

Status	File	Issued
Active	2025-001.pdf	Jan 2025

* Some removal dates are not available for previous years.



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I would like to receive AOS Technical Bulletins and Advisory Memos.

Trainings

I would like to receive notifications for AOS Training Events.

See below for instructions on updating your preferences ▾

AOS Bulletin 2018-003 & OCS O-7

- Credit Cards
- Policy must include:
- The appointment of a compliance officer, where applicable;
- The officers or positions authorized to use a credit card account;
- The types of expenses for which a credit card account may be used;
- The procedures for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
- The procedure for submitting itemized receipts to the fiscal officer or the fiscal officer's designee;
- The procedure for credit card issuance, credit card reissuance, credit card cancellation and the process for reporting lost or stolen credit cards;
- The political subdivision's credit card account's maximum credit limit or limits; and
- The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

StaRS & Credit Cards

- Bulletin 2019-003 & OCS 2B-8 and 2B-8A
 - Ohio Sunshine Laws and New Star Rating System Index



Bulletin 2019-003



OCS 2B-8

- Bulletin 2018-003 & OCS O-7
 - House Bill 312 Amendments to Regulate the Usage of Credit and Debit Card



Bulletin 2018-003



OCS O-7

- Also, review Bulletin 2016-004 Credit Card Cash Withdrawals and Credit Card Controls in General

Bulletin 2020-006 Cash Collections – Best Practices

- Establish cash collections and deposits policy
- Follow deposit requirements of ORC 9.38
- Provide training and bonding to those handling cash
- Strong emphasis on segregation of duties
- Reconcile start up cash and receipts
- **DO NOT** pay expenses from cash drawer
- Ticket sales cash collections procedures
- Cash collections reconciliation
- Cash collections deposits
- Additional Fiscal Office procedures/considerations
- Appendix A – Sample agricultural society policy



Bulletin 2020_006

Recent Bulletins

- Bulletin 2025-013 – Reimbursement of Sales Tax by Tax-exempt Public Offices
- Official or employee using personal credit card must pay sales tax
 - Can be reimbursed for full purchase price
 - Can not use entity's tax-exempt certificate
- Purchases charged directly to entity are tax exempt
- Adopt a policy on use of entity's tax-exempt certificate
 - Expenditures for proper government purpose
 - Limit access to tax-exempt certificate
 - Prohibit official/employee using tax-exempt certificate with personal credit card
 - Official/employee using personal credit card must pay sales tax
 - Direct purchases to public office must indicate sale was to public office
- Set reasonable maximum threshold such as \$500
- Apply for refund from Ohio Department of Taxation if sales tax improperly charged
- Failure to follow policy could result in FFR



Bulletin 2025_013

Recent Bulletins

- Bulletin 2025-012 – Frequent Flyer Miles, Other Rewards or Discount Programs
- Ohio Ethics Commission Advisory Opinion 2025-02
 - Overruled OEC Advisory Op. 91-010
- Can use frequent flyer miles, credit card rewards, hotel points, or other rewards in personal life
 - Earned same as members of public
 - Do not impose additional costs to public agency
- Can not choose airline, vendor, or service based on whether it provides rewards
- Rewards are a “thing of value”
 - Not substantial and improper influence
 - Not supplemental compensation



Bulletin 2025_012

Recent Bulletins

- Bulletin 2025-012 – Frequent Flyer Miles, Other Rewards or Discount Programs
- Adopt policy/rule for personal use of reward program points
 - Can be more restrictive but not less restrictive than Ethics laws
 - Whether officials/employees can personally use rewards accrued during official business
 - Minimum standards to avoid violating criminal laws
 - Prohibition from selecting vendor solely to earn rewards
 - Required to select lowest reasonable rate
 - Establish internal controls to ensure compliance

ADOPTION OF CYBERSECURITY PROGRAM

Cybersecurity Program

- AOS Bulletin 2025-007
 - Issued August 27, 2025
- Ohio Revised Code Section 9.64
 - Effective September 30, 2025
- Enacted by House Bill 96
- Set standards safeguarding against cybersecurity threats and ransomware attacks
- Adopt a Cybersecurity Program by July 1, 2026
 - Tailor to unique environment/needs



Adobe Acrobat
Document

Cybersecurity Program

- Safeguard
 - Data
 - Information technology
 - Information technology resources
- To Ensure
 - Availability
 - Confidentiality
 - Integrity

Cybersecurity Program

- Identify critical functions and risks
- Identify potential impacts of breach
- Specify mechanisms to detect threats
- Specify procedures to
 - Establish communication channels
 - Analyze incidents
 - Take actions to contain incidents
- Establish procedures for repair of infrastructure and maintenance of security
- Establish training requirements

Cybersecurity Reporting Requirements

- Executive Director of Ohio Homeland Security
 - Not later than 7 days after discovering the incident
- Ohio Auditor of State
 - Not later than 30 days after discovering the incident

Cybersecurity Incident Defined

- Substantial loss of confidentiality, integrity, availability of information system or network
- Serious impact on safety and resiliency of operation systems and processes
- Disruption of business or operations or delivery of goods or services such as
 - Payment re-direct
 - Payroll re-direct
 - Spear phishing
 - See AOS Bulletin 2024-003 for examples
- Unauthorized access to information system or network or nonpublic information caused by
 - Compromise of cloud service provider, managed service provider, or third-party data hosting provider
 - Supply chain compromise

Ransomware Incident Defined

- Malicious cybersecurity incident
 - Person or entity introduces software
 - Gains unauthorized access to or encrypts
 - Modifies
 - Otherwise renders unavailable IT systems or data
 - Person or entity demands a ransom
 - To prevent publication of data
 - Restore access to data
 - Otherwise remediate the impact of the software

Cybersecurity Program

- Ransomware Payments
 - Only made with formal approval of legislative authority
- Public Records Exemption
 - Records related to cybersecurity program and framework and cybersecurity or ransomware incidents are not public records
- Compliance Requirements
 - Included in Ohio Compliance Supplement (OCS) 2A-21
 - Auditors will test in FY26
- Additional Guidance
 - On AOS website <https://ohioauditor.gov/fraud/cybersecurity.html>

Compliance Testing – OCS 2A-21

Audit procedures will include:

- Determination if incidents occurred – if so, were they reported?
- If ransomware payments made, were they approved?
- Cybersecurity program adopted by board?
- Does Cyber program seem reasonable in relation to generally accepted standards and is it tailored to the entity's environment?
- If training is required, did employees adhere?

AOS Website Guidance

- Cybersecurity Reporting Form
- Steps to Take if Victim of Cybercrime
- Sample Policies and Free Training
- How to Avoid Becoming a Victim
- Helpful Terms
- Cybersecurity Program Information and FAQ's



Reporting Form

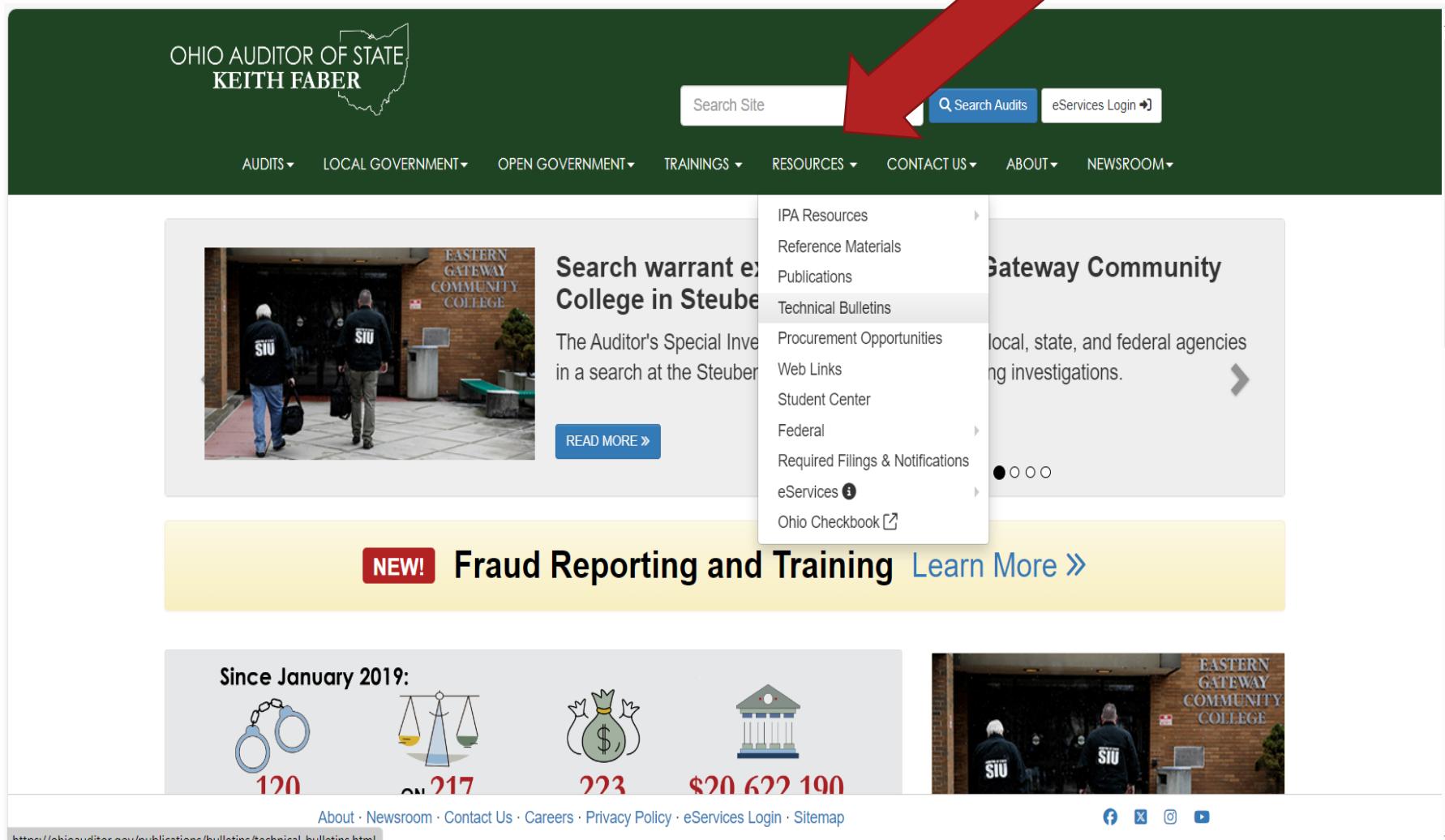
AOS Updates

- 2024-003 Payment Re-Direct and Business Email Compromise Schemes
- 2024-005 Fraud Reporting Training
- New Compliance
 - 2026 Ohio Compliance Supplement
 - 2A-21 – AOS Bulletin 2025-007 Cybersecurity
 - 2B-7 – AOS Bulletin 2025-012 Personal use of frequent flyer miles and other reward points
 - Review Legal Matrix for applicable sections
<https://www.ohioauditor.gov/references/compliancemanuals.html>
- SAS 145 – Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement
- No Major Changes to Audit or AUP Procedures Expected
 - Other than SAS 145 risk assessments

Other AOS Resources

- July 2024 Advisory – Check Fraud Schemes
https://ohioauditor.gov/publications/AdvisoryMemos/2024-07-15_Check_Fraud_Advisory.pdf
- March 2023 Advisory – Payment redirect, business email compromise, and other scams
https://ohioauditor.gov/publications/docs/Cybersecurity_Advisory.pdf

How To Find AOS Bulletins



The screenshot shows the homepage of the Ohio Auditor of State Keith Faber website. At the top, there is a navigation bar with links for AUDITS, LOCAL GOVERNMENT, OPEN GOVERNMENT, TRAININGS, RESOURCES, CONTACT US, ABOUT, and NEWSROOM. A red arrow points to the 'Search Audits' button in the top right corner of the navigation bar. The main content area features a news item about a search warrant at Eastern Gateway Community College. Below this, there is a yellow banner for 'Fraud Reporting and Training' with a 'Learn More' link. A sidebar on the right lists various resources under 'Gateway Community'. At the bottom, there is a summary of achievements since January 2019, including 120 cases, 217 arrests, 223 convictions, and \$20,622,190 in recoveries. The website footer includes links for About, Newsroom, Contact Us, Careers, Privacy Policy, eServices Login, and Sitemap, along with social media icons for Facebook, Twitter, Instagram, and YouTube.

Ohio Auditor of State
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Search Site eServices Login 

Search warrant executed at Eastern Gateway Community College in Steuben County

The Auditor's Special Investigators conducted a search at the Steuben County Sheriff's Office in preparation for a search at the Eastern Gateway Community College in Steuben County.

[READ MORE »](#)

IPA Resources

Reference Materials

Publications

Technical Bulletins

Procurement Opportunities

Web Links

Student Center

Federal

Required Filings & Notifications

eServices 

Ohio Checkbook 

Gateway Community

local, state, and federal agencies are conducting investigations.

Since January 2019:

 120	 217	 223	 \$20,622,190
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<https://ohioauditor.gov/publications/bulletins/technical-bulletins.html>

How To Find AOS Bulletins

The screenshot shows the website of the Ohio Auditor of State. At the top, there is a dark green header with the text "OHIO AUDITOR OF STATE" and "KEITH FABER" next to a small map of Ohio. Below the header, there is a navigation bar with links for "AUDITS", "LOCAL GOVERNMENTS", "OPEN GOVERNMENT", "TRAINING", "RESOURCES", "CONTACTS", "ABOUT", and "NEWSROOM".

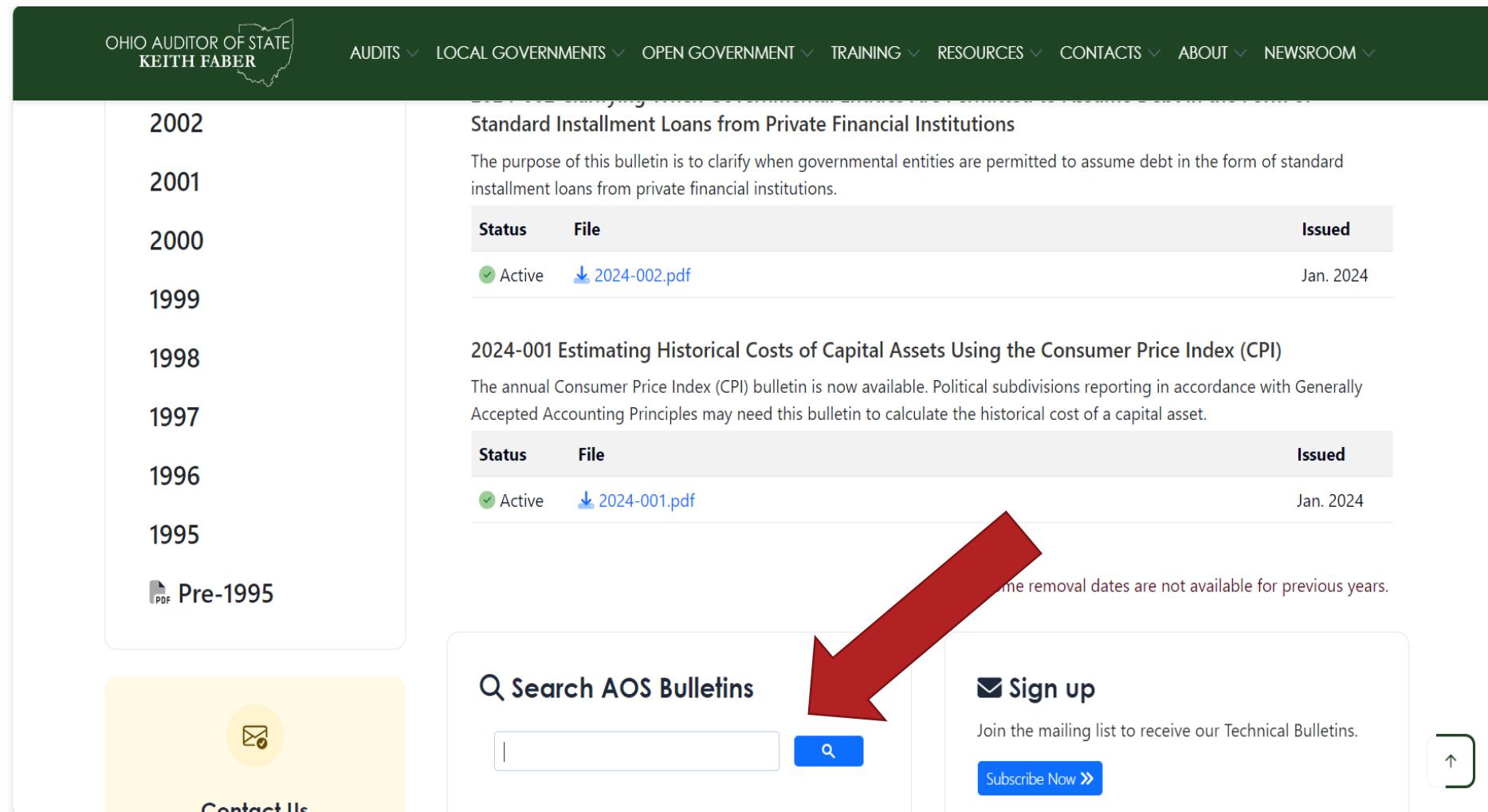
The main content area has a light gray background. On the left, there is a sidebar with a blue header "Bulletins" and a small upward arrow icon. Below the header, a list of years from 2024 down to 2015 is displayed. Each year is a link to a specific bulletin page.

The main content area features a large title "2024 Technical Bulletins" in bold. Below the title, there is a paragraph of text explaining the purpose and availability of the bulletins. At the bottom of this section are two buttons: "All Bulletins (pdf)" in blue and "Bulletins Spreadsheet (xlsx)" in green.

Below this section, there is a heading "2024-005 Fraud Reporting Training". Under this heading, there is a paragraph of text describing the bulletin's content. At the bottom of this section is a table with three columns: "Status", "File", and "Issued".

Status	File	Issued
Active	2024-005.pdf	June 2024

How To Find AOS Bulletins



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Year	Title	Status	File	Issued
2002	Standard Installment Loans from Private Financial Institutions			
2001	The purpose of this bulletin is to clarify when governmental entities are permitted to assume debt in the form of standard installment loans from private financial institutions.			
2000		Status	File	Issued
1999		Active	2024-002.pdf	Jan. 2024
1998	2024-001 Estimating Historical Costs of Capital Assets Using the Consumer Price Index (CPI)			
1997	The annual Consumer Price Index (CPI) bulletin is now available. Political subdivisions reporting in accordance with Generally Accepted Accounting Principles may need this bulletin to calculate the historical cost of a capital asset.			
1996		Status	File	Issued
1995		Active	2024-001.pdf	Jan. 2024
Pre-1995				

Some removal dates are not available for previous years.

Search AOS Bulletins

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AOS Bulletin 2024-003 Payment Re-Direct and Business Email Compromise Schemes

- This bulletin sets clear standards and expectations for Ohio governments and public employees regarding the handling of requests for payment re-directs.
- Cybercriminal impersonates a trusted vendor, business partner or employee in an email and requests a change to the bank account, investment account, or a transfer of funds to a specified bank account unaffiliated with the legitimate business.
- Failure to follow the guidance in the Bulletin may result in an AOS finding when a loss occurs, and the employee is considered liable as a result of negligence or performing duties without reasonable care

AOS Bulletin 2024-005

- New Fraud Reporting & Training
- <https://www.ohioauditor.gov/trainings/fraud.html>
- Ohio SB 91
 - Effective March 28, 2024
- Ohio HB 33
 - AOS to provide fraud reporting training

AOS Bulletin 2024-005 & OCS 2B-7 Required Fraud Reporting and Training

2024-005 Required Fraud Reporting and Training

- Ohio Rev. Code § 117.103 - Required Training
 - Employees required to view training provided by AOS every 4 years
 - New Ag. Society employee within 30 days
 - Existing Ag. Society employees Oct 1 to Dec 29, 2024 (Sunday!)
 - This will be audited
- Ohio Rev. Code § 4113.52 – Requirement to Report Fraud, Theft in Office, Misuse and Misappropriation
 - Report to AOS's Special Investigations Unit in any of the following ways: Web, Mobile App, Phone: 1-866-Fraud-OH (1-866-372-8364), Email: FraudOhio@ohioauditor.gov, or US Mail: Ohio Auditor of State's Office Attn: Special Investigations Unit 65 E. State Street Columbus, OH 43215
 - Specified legal people exempt
- Fraud, Theft in Office, Misappropriation, Misuse, Waste, and Abuse are Defined



Auditor urges diligence as crooks continue to target public offices with spear phishing, payment re-direct scams

At least 23 governmental offices have been affected by payment re-direct attacks over the past 12 months, causing hundreds of thousands of dollars in losses of public funds.

[READ MORE »](#)



NEW!

Fraud Reporting and Training [Learn More »](#)

Since January 2019:



121



ON 210



227



\$20 674 714



Fraud Reporting & Training Required

This free training is an 8-minute video that employees can watch on-demand. Upon successful completion, a certificate will be provided. All certificates should be collected from employees and retained for audit.

To receive a certificate, register first, then watch the video.

[Get Started ▾](#)



Tools for Tracking

Employers are required to keep a record of the fraud training completed by each employee. Below are sample tracking sheets for you to use for this purpose. Employees also are required to fill out a Fraud Reporting Form to affirm that they have viewed the training video (see below).

STOP FRAUD

Bulletin 2024-005

Required Fraud Reporting and Training

What is the best line of defense for tackling public fraud? Government employees reporting suspected fraud, theft, or misuse of public funds to the

Note: Employers should keep the certificates and tracking form on file to be examined during audit.

File

Type

[!\[\]\(81b4e6ca8777f6bc18aa83ffdf2ca936_img.jpg\) Fraud Reporting Recipient Track...](#)

xlsx

[!\[\]\(98a0f62050c8ae5b6b5f206bfc69317a_img.jpg\) Group Viewing Sign-in sheet](#)

pdf

[!\[\]\(eea5f6a264472e39aece1729f972da28_img.jpg\) Fraud Reporting Form \(State employees\)](#)

pdf

[!\[\]\(9cf5dce4769aaf0cc44bb8be4d801b79_img.jpg\) Fraud Reporting Form \(Local employees\)](#)

pdf

Auditor of State (AOS). Stamping out fraud is a team effort, and all of us need to do our part! Under Ohio law, the AOS is required to provide training to all government employees on how to report fraud, waste, and abuse. Government employers are required to track employee's completion of the required fraud-reporting training and maintain records of such to be examined by the AOS in the course of our audit work.

For more information, [read the full AOS Bulletin →](#)

Frequently Asked Questions

Here are some of the more common questions we have encountered since the required fraud training was announced.

Who is required to complete the training?

Are seasonal employees required to complete the training?

Group Viewing: Can we view this required training in a group setting?



2	Auditor of State Fraud-Reporting System Information						
3	Recipient Tracking						
4	Bulletin 2024-005						
5	7/1/2024 AOS Materials Issue Date						
6	Note: Items in unshaded cells need to be completed by the local government, while green cells contain formulas that should not be changed.						
7							
8							
	Name of Elected Official / Employee	Current Elected Official/Employee or New Elected Official/Employee (Dropdown List)	Start Date for New Employees	Deadline to Complete Training - New Employee/Official*	2024 Deadline to Complete Training - Current Employee/Official**	Date Completed***	Four-Year Due Date Completed***
9	Betty Buckeye - example	New	8/1/2024	8/31/2024	N/A	9/15/2024	9/15/2028
10	Bob Buckeye - example	Current		N/A	9/29/2024	8/15/2024	8/15/2028
11				N/A	N/A		
12				N/A	N/A		
13				N/A	N/A		
14				N/A	N/A		
15				N/A	N/A		
16				N/A	N/A		
17				N/A	N/A		
18				N/A	N/A		
19				N/A	N/A		
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21				N/A	N/A		
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23				N/A	N/A		
24				N/A	N/A		
25				N/A	N/A		
26				N/A	N/A		
27				N/A	N/A		
28				N/A	N/A		
29				N/A	N/A		

Fraud Training Timeframe

Entity Type	Start Date	End Date (90 days from start date)
County, City, Village, Township	July 1, 2024	September 28, 2024
State Agency	August 1, 2024	October 29, 2024
Traditional School (including Joint Vocational School Districts, Educational Service Centers, & STEM/STEAM Schools)	September 1, 2024	November 29, 2024
Community School	September 1, 2024	November 29, 2024
All other entities	October 1, 2024	December 29, 2024

Any Questions





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