

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence  
**To:** All IPA Firms  
**Subject:** Federal – Alternative Compliance Examination (ACE) Submissions  
**Date:** May 7, 2024

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Treasury is now accepting State and Local Fiscal Recovery Fund (SLFRF) Alternative Compliance Examination (ACE) reports via the SLFRF Portal. Recipients that were unable to submit ACE reports to the Federal Audit Clearinghouse (FAC) (because the report was released after the September 30, 2023 deadline to submit via the Census FAC) are now able to submit them through the SLFRF Portal. Filing via the SLFRF Portal takes the place of the requirement to file the report via the FAC. According to Treasury, when completing the required annual/quarterly reporting within the portal for April 2024, the auditee will be prompted to answer questions that, based on the responses, will provide a link to submit an ACE report.

Under this new submission process, local governments are required to submit their ACE reports directly to Treasury via the SLFRF Portal as a part of their required quarterly or annual Project and Expenditure Report.

Most entities which qualify for ACE Engagements are required to submit a Project and Expenditure Report on an annual basis, and the report is due each April. This means that some entities may receive their ACE Report several months before they can file the report with Treasury during the Project and Expenditure Report process in April. As such, we encourage auditors to track completed ACE Engagements and follow up with each local government to ensure they appropriately file the ACE Report with Treasury.

We encourage auditors to request proof that the ACE Reports are filed with Treasury and retain that proof on file. We recommend the auditors send a reminder email to the Fiscal Officer and Governing Board Members approximately a month before the due date of the Project and Expenditure Report (for most entities this will be March 2025) to remind them of the requirement to file the ACE Report and request that they provide proof of filing once it's completed. Should the local government fail to file the report, auditors should document a determination whether a comment and referral to Treasury will be necessary as a part of the next financial statement audit.

Questions can be directed to the Center for Audit Excellence at [AOSFederal@ohioauditor.gov](mailto:AOSFederal@ohioauditor.gov).