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Auditor of State Advisory Memo

To: Law Enforcement Agencies

From: Robert R. Hinkle, Chief Deputy Auditor

Date: October 22, 2025

Subject: Agencies Subject to Continuing Professional Training (CPT) Funds

The Auditor of State's office (AOS) is aware of concerns by law enforcement agencies regarding the use of funds received for reimbursement from the Ohio Attorney General's Continuing Professional Training program.

The Ohio Attorney General's Office (AGO) oversees the Continuing Professional Training (CPT) program for peace officers. See Section 109.803 of the Ohio Revised Code. Under Ohio law, peace officers must complete a minimum of 24 hours of CPT annually. Ohio public law enforcement agencies may seek reimbursement from the AGO for the costs of CPTs based on a formula multiplying the officer's base hourly rate by the number of qualifying hours of CPT completed by the officer. See Ohio Administrative Code (OAC) 109:2-18-04(C). A minimum of 24 hours of eligible training per calendar year per officer must be reimbursed.

OAC 109:2-18-04(G) sets forth how the CPT reimbursement funds may be used once received by a law enforcement agency:

"The funds may be used to cover costs associated with developing, delivering, or attending training for appointed peace officers or troopers as well as any costs associated with complying with the annual continuing professional training requirements." The costs of attending training can include reimbursement of the cost of the officer's hourly rate for the time spent at the training, in addition to the cost of the registration fees or travel expenses for the training session.

Furthermore, under rule 109:2-18-04(G) CPT funds received by a political subdivision for reimbursement must be kept "separate from any other funds of the appointing authority."

To receive reimbursement for a CPT training program, it is imperative that the law enforcement agency follow the directives specified in OAC 109:2-18-05 regarding record keeping and reporting. Credit for training and reimbursement for the costs incurred in delivering, attending, or developing training cannot be received unless training records are updated in the manner prescribed by the Executive Director of OPOTA. Records must be updated within 30 days of the completion of a training program. If a peace officer or trooper separates from his appointing agency after taking training, the training records must be updated within 10 days of the officer or trooper's separation. *See OAC 109:2-18-05(B).*

While the AOS does not set the standards for reimbursement of CPT training, we do examine for compliance with Ohio law. During the 2022 and 2023 audit cycles, AOS examined a number of counties, cities, and townships in accordance with the AOS's Ohio Compliance Supplement Optional Procedures Manuals (OPM). Section O-13 of the OPM focused on sampling and testing law enforcement agencies' compliance with CPT fund usage, including documentation of training and expenditures.

Audit testing under Section O-13 revealed that CPT funds were used predominantly and appropriately for officer salaries during training and training registration fees. In some cases, no expenditures were made from the training fund. AOS did not find any non-compliance with CPT funds.

While the AGO has statutory responsibility for setting the conditions upon which CPT funds will be reimbursed, AOS appreciates that from an audit perspective we can provide some limited guidance on the use of these funds. Below are several baseline scenarios that AOS would find as being allowable or non-allowable expenses from an audit standard.

Scenario 1: Reimbursement of the fund used to pay Officer Smith's wages during a 4-hour Legal Updates training session.

✓ Appropriate use of CPT funds.

Scenario 2: Reimbursement of the fund used to pay Officer Jones's registration for an 8-hour Search & Seizure course.

✓ Appropriate use of CPT funds.

Scenario 3: Reimbursement of the fund used to pay Deputy Thomas's travel and lodging for a 2-day, 16-hour training course.

✓ Appropriate use of CPT funds, so long as the travel expense is consistent with the travel reimbursement policy applicable to the particular appointing authority.

Scenario 4: Reimbursement of the fund used to pay the costs incurred by Major Carr while developing a training course on interacting with the public during a traffic stop.

✓ Appropriate use of CPT funds.

Scenario 5: Reimbursement of the funds used to pay the cost of Officer Smith attending Fourth Amendment training, even though Officer Smith is no longer employed at the agency.

✓ Appropriate use of CPT funds, so long as the training records were uploaded within the time period permitted under OAC 109:2-18-05(B) and in the manner prescribed by the Executive Director of OPOTA.

Scenario 6: Reimbursement of the fund used to pay the cost of purchasing new computer systems for dual use as an inventory system and use for OPOTA Online access to courses or reporting training hours taken.

✗ Not appropriate to reimburse 100% of the costs of the software. However, the portion of the cost attributable to the estimated percentage of use of the software for tracking CPT compliance can be reimbursed from CPT funds. An agency choosing to do this must maintain for audit purposes the written basis for the estimated percentage of use of the software for CPT compliance.

Scenario 7: Officer Johnson requested overnight accommodation for a nearby training session within 50 miles; city policy only allows overnight accommodation outside a 50-mile radius.

✗ Not appropriate - violates the travel policy applicable to officers in the city police department.

Scenario 8: Officer Jones is employed by Sunnyside Township on a full-time basis and at the same time does some auxiliary work for the Village of Moonlight. Officer Jones completed training and Moonlight Village submitted her training hours for reimbursement.

✗ Not appropriate – under OAC 109:2-18-02(M) and OAC 109:2-18-04(E), the agency who employs Officer Jones on a full-time basis takes priority over agencies who employ the officer on a part-time or other basis. Sunnyside Township should receive reimbursement.

These scenarios are based on readings from ORC 109.803, OAC 109:2-18-04, OAC 109:2-18-05, and the FAQs on the Attorney General’s Continuing Professional Training website. These scenarios are not all-encompassing and if your agency has questions about potential use of training funds, you should consult your agency’s legal counsel. Our office also stands ready and willing to assist you if you have any questions related to this program and auditing.

Thank you for your partnership on this matter.

Please direct any questions to LEAsk@ohioauditor.gov