

To All Local Governments, Public Offices, and IPAs: Coronavirus (COVID-19) Frequently Asked Questions

This document is intended to help local governmental entities with important local-level decisions they may encounter during the coronavirus declaration of emergency. Sources include the Ohio Association of School Business Officials (OASBO), Ohio Township Association (OTA), and the Ohio Attorney General’s Office (OAG). **This page will be updated regularly throughout the coronavirus crisis.**

● AUDITOR OF STATE ADVISORY MEMOS & POLICY UPDATES

1. [All Local Governments, Public Offices & Independent Public Accountants – March 13, 2020](#)
2. [All IPA Firms – March 17, 2020](#)
3. [Billing Statement Policy Update – March 26, 2020](#)

● CONTACT INFORMATION

1. Auditor of State Regional Offices:

Northwest: 419-245-2811

Southwest: 513-361-8550

Northeast: 216-787-3665

Southeast: 740-594-3300

East: 330-438-0617

Central/State: 614-466-3402

West: 937-285-6677

2. **LGS:** 800-345-2519

3. **UAN:** 800-833-8261

4. **Media Inquiries:** 614-644-1111

5. **Legal Counsel:** 800-282-0370

6. **Fraud Hotline:** 866-FRAUD-OH (866-372-8364)

7. [Federal Agency Single Audit, Key Management Liaison, and Program Contacts](#)

● ADDITIONAL INFORMATION

STATE

1. [Ohio’s Open Meeting Act letter \(Ohio Attorney General’s Office\) – March 13, 2020](#)
2. [Ohio Department of Education’s Coronavirus Frequently Asked Questions \(FAQ\)](#)
3. [Ohio Department of Health Coronavirus Updates](#)
4. [Ohio Public Works Coronavirus Updates](#)

FEDERAL

1. [Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus \(COVID-19\) due to Loss of Operations Memo – March 19, 2020](#)
2. [Ohio Department of Job and Family Services Coronavirus Updates for Local Agencies](#)

● KEY QUESTIONS

(Nos. 7, 8 added 3/25/2020)

1. Will the Auditor of State extend the financial statement filing deadline for December 31, 2019, year-end audits?

Yes, the Auditor of State's office will extend the financial statement filing deadline by 30 days currently, with an additional extension evaluated if the circumstances warrant it. See details [here](#).

2. Will the Office of Management and Budget (OMB) grant an extension for single audit filings?

Yes. As of March 19, 2020, the Federal awarding agencies, in their capacity as cognizant or oversight agencies for audit, should allow recipients and subrecipients that have not yet filed their single audits with the Federal Audit Clearinghouse that have fiscal year-ends through June 30, 2020, to delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 2 CFR § 200.501 - Audit Requirements, to six (6) months beyond the normal due date.

No further action by awarding agencies is required to enact this extension. This extension does not require individual recipients and subrecipients to seek approval for the extension by the cognizant or oversight agency for audit; however, recipients and subrecipients should maintain documentation of the reason for the delayed filing.

Recipients and subrecipients taking advantage of this extension would still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520 (a)-Criteria for a low-risk auditee. For additional details, please refer to [OMB's memo of March 19, 2020](#).

3. Will the Government Finance Officers Association (GFOA) approve filing extensions for Comprehensive Annual Financial Reports (CAFRs)?

GFOA has indicated they will review CAFR extensions case-by-case and will approve extensions resulting from difficulties caused by the COVID-19 outbreak. Instructions for filing GFOA extensions can be located at: <https://www.gfoa.org/request-extension>.

4. How will I receive my released audit report from the Auditor of State Clerk of the Bureau (COB)?

Released reports from the COB will be sent by email. We are trying to limit the number of report releases sent by U.S. Mail since our Clerk of the Bureau is working remotely at this time. Please refer to the [Auditor of State Advisory Memo](#) sent on March 13, 2020. It offers further details related to the Auditor of State's operations during the COVID-19 declaration of emergency.

5. What is the applicability of Ohio's Open Meetings Act (OMA) during this time?

The Auditor of State and Attorney General's Offices do not represent local governments, and this response is offered as guidance regarding our reading of the law. The Attorney General's Office states, "Under this very limited fact pattern, there may be a basis for local public bodies to use electronic means to meet and comply with the law. You should discuss this matter with your legal counsel before making any decisions." Please refer to the [Ohio Attorney General Office's letter](#) dated March 13, 2020, which provides, in part, the following guidance:

"In this limited circumstance, where the Governor has declared a state of emergency and the Director of the Ohio Department of Health is limiting gatherings so as to prevent the spread of COVID-19, but the business of government must continue, it is reasonable to read the OMA's 'in person' requirement as permitting a member of a public body to appear at a public meeting via teleconference. This interpretation gives effect to both R.C. 121.22 and R.C. 3701.13. It is also consistent with the United States Centers for Disease Control's recent guidance, issued in response to the national COVID-19 epidemic, to use videoconferencing for meetings when possible." See the CDC's document on [safety guidelines for work, school, home, and business](#).

"Of course, if a member of a public body chooses to appear via teleconference or telephone, it is imperative that all other requirements of the OMA be fulfilled. A quorum must still be present, whether in person, on the phone, or in some combination thereof. In the event that a member appearing telephonically is cut off, the public body should cease all discussions and deliberations until the member can be reconnected."

6. As a local school district, how do we deal with employee pay during this crisis?

While the Auditor of State does not serve as legal counsel to local school districts, we recognize the challenges school districts are facing in this emergency. While the situation is still fluid, the following statutes provide direction to schools regarding employee contracts, including in some cases, authority to pay employees during an epidemic. Schools districts should consider the statutes below, taken together with the terms and conditions of their individual bargaining agreements and employee contracts, as they consult with their legal counsel on the appropriate course of action. As always, during an audit, the Auditor of State will defer to the well-reasoned opinions of legal counsel on interpretations of the law.

3319.08*

3319.081*

3311.77*

3311.81

3319.02 for administrators

3319.0811 (supplemental contracts)

3319.224 (contracts for speech and audiology services)

3319.0810 (transportation staff)

3313.72 and 3313.721 and 3313.68 (services of physician, dentist, or nurse)

3313.812 (contract for food service)

3319.01 (superintendent of district)

3319.088 (education assistants)

3319.141 (sick leave)

3313.482

*The statutes marked with an asterisk include specific guidance regarding paying employees during an epidemic.

7. As a county, city, or civil service township, how do we deal with employee pay during this crisis?

While the Auditor of State does not serve as legal counsel to government entities, we recognize the challenges they are facing in this emergency. While the situation is still fluid, the following statutes provide direction. Entities should consider the statutes below, taken together with new leave entitlements under federal law, as they **consult with their legal counsel on the appropriate course of action**. As always, during an audit, the Auditor of State will defer to the well-reasoned opinions of legal counsel on interpretations of the law.

- 124.34
- 124.38
- 124.382
- 124.386
- 124.387
- 124.388

8. As a non-civil service township or village, how do we deal with employee pay during this crisis?

While the Auditor of State does not serve as legal counsel to government entities, we recognize the challenges they are facing in this emergency. While the situation is still fluid, the following provide some guidance on their authority to provide leave. Entities should consider the guidance below, taken together with new leave entitlements under federal law, as they **consult with their legal**

counsel on the appropriate course of action. As always, during an audit, the Auditor of State will defer to the well-reasoned opinions of legal counsel on interpretations of the law.

- *Doughton v. Village of Mariemont*, 476 N.E.2d 720, 721, 16 Ohio App.3d 382 (Ohio App.,1984)
- 2002 Ohio Atty.Gen.Ops. No. 2002-034
- 1986 Ohio Atty.Gen.Ops. No. 86-050

9. What is the allowability of salaries and other project activities charged to Federal Awards during the pandemic? (2 CFR § 200.403, 2 CFR § 200.404, 2 CFR § 200.405)

Refer to your Federal Awarding or State Pass-Through Agency for guidance. As of March 19, 2020, [OMB issued Memo 20-17](#) indicating Federal Awarding agencies are authorized to take the following actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients grantees affected by the COVID-19 (for both recipients with COVID-19-related grants and other types of Federal grants).

Federal Awarding agencies may allow recipients to continue to charge salaries and benefits to currently active Federal awards consistent with the recipients' policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources, Federal and non-Federal. Federal Awarding agencies may allow other costs to be charged to Federal awards necessary to resume activities supported by the award, consistent with applicable Federal cost principles and the benefit to the project.

Federal Awarding agencies may also evaluate the grantee's ability to resume the project activity in the future and the appropriateness of future funding, as done under normal circumstances based on subsequent progress reports and other communications with the grantee. Federal Awarding agencies must require recipients to maintain appropriate records and cost documentation as required by 2 CFR §200.302 - Financial management and 2 CFR §200.333 – Retention requirement of records to substantiate the charging of any salaries and other project activities costs related to interruption of operations or services. For additional details, please refer to [OMB's Memo 20-17](#).

10. During the COVID-19 pandemic, what is the allowability of costs not normally chargeable to Federal Awards? (2 CFR § 200.403, 2 CFR §200.404, 2 CFR § 200.405)

Refer to your Federal Awarding or State Pass-Through Agency for guidance. As of March 19, 2020, [OMB issued Memo 20-17](#) indicating Federal awarding agencies are authorized to take the following actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients grantees affected by the COVID-19 (for both recipients with COVID-19-related grants and other types of Federal grants).

Federal Awarding agencies may allow recipients who incur costs related to the cancellation of events, travel, or other activities necessary and reasonable for the performance of the award, or the pausing and restarting of grant-funded activities due to the public health emergency, to charge these costs to their award without regard to 2 CFR § 200.403, Factors affecting allowability of costs; 2 CFR § 200.404, Reasonable costs; and 2 CFR § 200.405, Allocable costs. Federal Awarding agencies may allow recipients to charge full cost of cancellation when the event, travel, or other activities are conducted under the auspices of the grant. Awarding agencies must advise recipients that they should not assume additional funds would be available should the charging of cancellation or other fees result in a shortage of funds to eventually carry out the event or travel.

Federal Awarding agencies must require recipients to maintain appropriate records and cost documentation as required by 2 CFR § 200.302 - Financial management and 2 CFR § 200.333 - Retention requirement of records, to substantiate the charging of any cancellation or other fees related to interruption of operations or services. As appropriate, awarding agencies may list additional guidance on specific types of costs on their websites and/or provide a point of contact for an agency program official. For additional details, please refer to [OMB's Memo 20-17](#).

11. Do I need prior approval for Federal Award requirement waivers? (2 CFR § 200.407)

Refer to your Federal Awarding or State Pass-Through Agency for guidance. As of March 19, 2020, [OMB issued Memo 20-17](#) indicating Federal awarding agencies are authorized to take the following actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients grantees affected by the COVID-19 (for both recipients with COVID-19-related grants and other types of Federal grants).

Federal Awarding agencies are authorized to waive prior approval requirements as necessary to effectively address the response. All costs charged to Federal awards must be consistent with Federal cost policy guidelines and the terms of the award, except where specified in this memorandum. For additional details, please refer to [OMB's Memo 20-17](#).

12. Will there be an exemption of certain Federal Award procurement requirements? (2 CFR § 200.319(b), 2 CFR § 200.321)

Refer to your Federal Awarding or State Pass-Through Agency for guidance. As of March 19, 2020, [OMB issued Memo 20-17](#) indicating Federal awarding agencies are authorized to take the following actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients grantees affected by the COVID-19 (for both recipients with COVID-19-related grants and other types of Federal grants).

Federal Awarding agencies may waive the procurement requirements contained in 2 CFR § 200.319(b) regarding geographical preferences and 2 CFR § 200.321 regarding contracting small and minority businesses, women's business enterprises, and labor surplus area firms. For additional details, please refer to [OMB's Memo 20-17](#).

13. Will my Federal Award deadlines be extended for financial, performance, and other reporting? (2 CFR § 200.327, 2 CFR § 200.328)

Refer to your Federal Awarding or State Pass-Through Agency for guidance. As of March 19, 2020, [OMB issued Memo 20-17](#) indicating Federal awarding agencies are authorized to take the following actions, as they deem appropriate and to the extent permitted by law, with respect to the administrative provisions that apply to recipients grantees affected by the COVID-19 (for both recipients with COVID-19-related grants and other types of Federal grants).

Federal Awarding agencies may allow grantees to delay submission of financial, performance and other reports up to three (3) months beyond the normal due date. If an agency allows such a delay, grantees will continue to draw down Federal funds without the timely submission of these reports. However, these reports must be submitted at the end of the postponed period. In addition, awarding agencies may waive the requirement for recipients to notify the agency of problems, delays or adverse conditions related to COVID-19 on a grant by grant basis (200 CFR 200.328(d)(1)). For additional details, please refer to [OMB's Memo 20-17](#).

14. How do I obtain my Certified Public Records Training (CPRT), also known as Ohio Sunshine Law Training, during this time?

The Ohio Attorney General's Office has provided an online webinar during periods where no in-person trainings are being conducted. Refer to the Ohio Attorney General's Sunshine Law page here: <https://sunshinelaw.ohioattorneygeneral.gov/>

15. How do I obtain my Fiscal Integrity Act (FIA) training during this time?

Due to the rescheduling of the Local Government Officials and other key conferences during this time, the Auditor of State's office is working on identifying and recording webinars for local governments. The webinars will be available soon on our website and will identify those topics that are appropriate for FIA credit.

16. How will the Auditor of State's Office provide audit/LGS services to local governments whose offices are closed?

Please refer to the [Auditor of State Advisory Memo](#) sent on March 13, 2020.

The Auditor of State intends to continue operations by providing audit and LGS staff flexibility to work remotely. Audit and LGS staff will remain engaged with clients, not only in the completion of work but to offer assistance as issues arise. In short, the Auditor of State remains open for business and we are here to serve and assist. The Auditor of State is fortunate to have teleconferencing and other means available for meeting remotely and exchanging electronic information securely.

17. In light of the governor's executive order regarding social distancing, do I have to have a pre- or post-audit conference?

If your entity would like to hold a pre- or post-conference during this time, the Auditor of State's office will be available to discuss the audit via phone or teleconferencing options. If your entity would prefer to waive a post-audit, please let your regional auditor know. See the regional AOS office contact information at the beginning of this document. The auditor will send a letter to waive the post audit conference. The governing authority of your entity will be asked to sign the post audit conference waiver.