

# OHIO AUDITOR OF STATE KEITH FABER



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**Auditor of State  
Bulletin 2022-011**

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**DATE ISSUED:** December 21, 2022

**TO:** Counties  
Independent Public Accountants

**FROM:** Keith Faber  
Ohio Auditor of State

**SUBJECT:** Accounting for the Local Assistance and Tribal Consistency Fund  
(LATCF)

This bulletin provides guidance on accounting for the Local Assistance and Tribal Consistency Fund (LATCF).

The American Rescue Plan Act of 2021 appropriated \$750 million to Treasury under the LATCF program (Assistance Listing #21.032) to provide payments to eligible revenue sharing counties for use on any governmental purpose other than lobbying activities. LATCF funding is subject to certain Uniform Guidance requirements, including the Single Audit requirements contained within 2 C.F.R. Part 200 Subpart F.

To effectively document the specific LATCF programmatic expenditures and comply with Single Audit reporting requirements, the Auditor of State (AOS) encourages counties to maintain these LATCF monies in a separate special revenue fund. Ohio Rev. Code § 5705.12 requires AOS approval for establishment of funds not specifically authorized by statute. This bulletin serves as the authorization Ohio Rev. Code § 5705.12 requires to establish this fund, no additional AOS approval is required.

As an alternative where accounting systems permit it, counties may use a separate subfund within their General Fund to account for LATCF revenue and expenditure activity.

**Questions**

If you have any questions regarding the information presented in the Bulletin, please contact the AOS Center for Audit Excellence at (800) 282-0370.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Ohio Auditor of State