

**County Commissioners' Clerks & Engineers'
Administrative Professionals Association of Ohio**

**State and Federal Law Updates and a
County's Annual Audit**

Stacie Scholl, Central Region

Agenda



Ohio Compliance Supplement

State Compliance applicable to the County
Ohio Public Records Law
Audit Findings



Federal Uniform Guidance Updates



Fuel Inventory/Usage and Fuel Card/Account

What is the OCS?

OCS = Ohio Compliance Supplement

Contains certain laws and regulations which are:
- of the type auditors generally consider direct and material
- or of considerable public interest

Is not a comprehensive listing of applicable laws and regulations

Is designed to help auditors and public offices identify and familiarize themselves with certain laws and regulations

Updates - When/How Often? How to Identify Changes?

Updated annually

Main OCS normally issued by December

Ch. 4 (school chapter) normally issued by June

Changes marked with ~~strike-out~~, double underline or wavy-underline

What is the effective date?

2025
OCS

Engagements of FYE
12/31/24 – 11/30/25

2024
OCS

Engagements of FYE
12/31/23 – 11/30/24

Where is the OCS?



The screenshot shows the website of the Ohio Auditor of State, Keith Faber. The navigation bar includes links for Audits, Local Governments, Open Government, Training, Resources, Contacts, About, and Newsroom. The main content area is titled 'Ohio Compliance Supplement Manuals' and lists resources for 2025, including implementation guides, manuals, and optional procedures. A sidebar on the left provides a 'Reference Materials' menu with links to clients and IPA firms, GASB 84, GASB FAQs, library FAQs, other accounting FAQs, financial statement shells and footnotes, and regulatory information.

OHIO AUDITOR OF STATE
KEITH FABER

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

🏠 Reference Materials

Clients & IPA Firms

- GASB 84
- GASB FAQs
- Library FAQs and Program Codes
- Other Accounting FAQs
- Financial Statement Shells & Footnotes
 - GAAP
 - GASB 44 – Tables
 - OCBOA
 - Regulatory

Ohio Compliance Supplement Manuals

2025

[Ohio Compliance Supplement Implementation Guide \(pdf\)](#)

- The Compliance ACE is available in Exhibit 3
- [Legal Matrix](#)

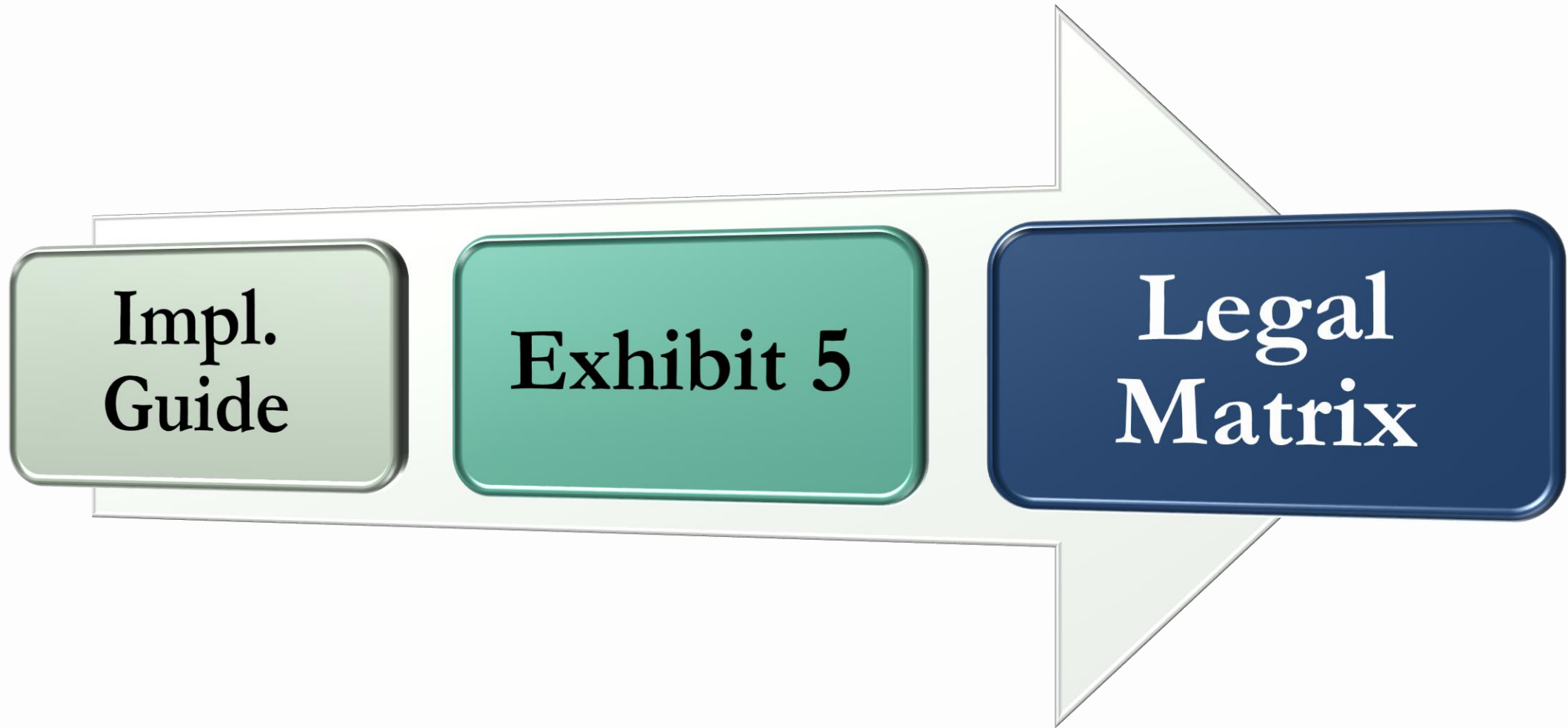
[Ohio Compliance Supplement Manual \(pdf\)](#)

- Chapter 1 – Direct Laws ([pdf](#)) ([docx](#))
- Chapter 2 – Indirect Laws and Statutorily Mandated Tests ([pdf](#)) ([docx](#))
- Chapter 3 – Stewardship ([pdf](#)) ([docx](#))

[Optional Procedures Manual \(docx\)](#)

<http://www.ohioauditor.gov/references/compliancemanuals.html>

How to Use?



Legal Matrix

OCS Legal Matrix (November 2023)

- Notes:**
- 1) Entities are in alphabetical order.
 - 2) Excel is limited to only one hyperlink for each cell. If more than one footnote is applicable, you will have to find it manually below this table.
 - 3) We had to apply footnotes to checkmarks whether the section applies or not. So pay close attention to the footnotes to determine applicability.

Step No.	Requirement	Community School	Conservancy District	COG	County ³⁶
	General Budgetary Requirements (1-1 through 1-3)		✓ ²		
1-1	ORC 5705.38: Annual appropriation measures - classification		✓		✓
1-2	ORC 5705.41(D); and 5705.42: Restriction upon appropriating/expending money - certificate of fiscal officer		✓		✓
1-3	ORC 5705.40: Amending or supplementing appropriations; contingencies		✓		✓
1-4	ORC 5705.09: Establishing funds and 5705.12 Permission to establish special funds				✓
1-5	ORC 431.04 <u>133.01</u> , 1545.23, 3315.20, 5155.33, Various 5705 Sections, 5735.28: Distribution of levy revenue		✓		✓
1-6	ORC 5705.05-.06 and 5705.14-.16: Transfer of funds ⁴⁷		✓		✓
1-7	AOS Bulletin 1997-003 and various ORC Sections: Advances ⁷		✓		✓

How is the OCS Organized?

Chapter 1

Chapter 2

Chapter 3

Chapter 4

Optional
Procedures
Manual (OPM)

Implementation
Guide (IG)

Chapter 1

Direct Laws

Chapter 1

General Budgetary Requirements - Ohio Rev. Code § 5705

- Annual Appropriation Measures & Amendments- 5705.38, 5705.40
- Restrictions upon appropriating/expending money- P.O.s- 5705.41(D) & 5705.42
- Fund Establishment- 5705.09 & 5705.12
- Distributing revenue derived from tax levies, proceeds from sale of bond issue, proceeds from sale of permanent improvement- Various sections
- Transfers- 5705.05-.06, 5705.14-.16
- Advances- AOS Bulletin 1997-003
- Reservation of balance accounts & funds- 5705.13, 5705.222, 5705.29
- County Children Services Fund- 5101.44

Restrictions upon appropriating/expending money

No orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. [Ohio Rev. Code § 5705.41(D)(1)]



Exceptions:

- Then & Now Certificates
- Blanket Certificates
- Super Blanket Certificates
- Continuing Contracts
- Per Unit Contracts
- Contract or Lease running past year made
- County Commissioner Authorization

Chapter 1

Blanket vs. Super Blanket Certificates

<u>Characteristics</u>	<u>“Blanket” Certificate</u>	<u>“Super Blanket” Certificate</u>
<u>Maximum Amount</u>	<u>A sum not exceeding an amount established by resolution or ordinance adopted by members of the legislative authority</u>	<u>A sum that is lawfully appropriated, authorized, or directed for a permitted purpose. This amount can be different from the amount set for regular blanket certificates.</u>
<u>Time Period</u>	<u>May not extend beyond year-end of the current fiscal year</u>	<u>May not extend beyond the fiscal year (For counties, may not extend beyond the quarterly spending plan established by the county commissioners)</u>
<u>May be used for...</u>	<u>Any expenses requiring certification</u>	<u>Recurring and reasonably predictable operating expenses (for example, professional services, fuel, oil and food items)</u>
<u>Must be limited to a specific line-item appropriation account?</u>	<u>Yes</u>	<u>Yes</u>
<u>Allowable number outstanding at one particular time from a particular line-item appropriation account</u>	<u>One</u>	<u>Unlimited</u>

Chapter 1

Distributing revenue derived from tax levies

General Fund Monies

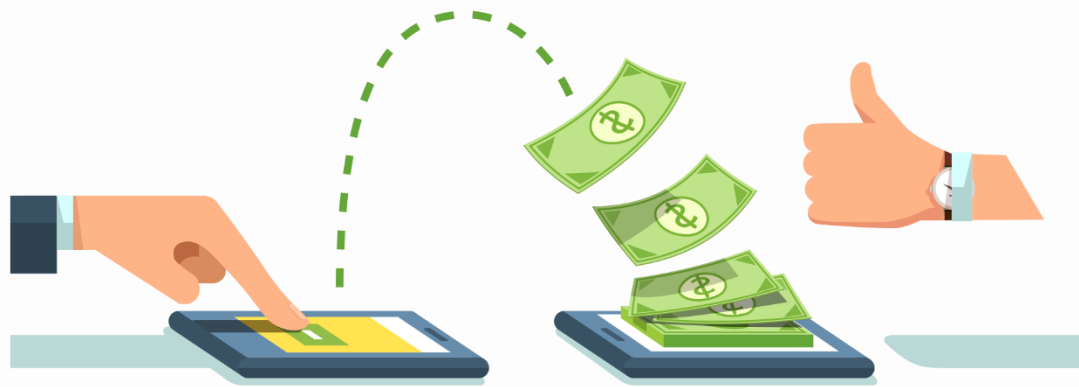
- the general levy for current expense within the ten mill limitation
- any general levy for current expense authorized by vote in excess of the ten mill limitation, and from sources other than the general property tax, unless its use for a particular purpose is prescribed by law

Exception for Counties

Counties are precluded from using general levy revenue for current expenses for the construction, reconstruction, resurfacing, and repair of roads and bridges. [Ohio Rev. Code § 5705.05]

Chapter 1

Transfer of funds



- Counties are precluded from transferring general levy revenue for current expenses to other county funds for the construction, reconstruction, resurfacing, and repair of roads and bridges.
- Auto Registration Distribution & Gasoline Excise Tax Transfers
- County Board of Developmental Disabilities Fund Transfers
- Public Assistance Fund Transfers

Chapter 1

Debt Requirements

- Advance Payments to Local Authorities- ORC 132.34
- Issuing or Retiring Debt- Various
- Anticipation Notes- Various
- Governments Investing in their own securities- Various

Financial Reporting

- Annual Financial Reporting- Hinkle System- ORC 117.38
- Health Care Self Insurance- ORC 9.833, 305.172, & 5705.13
- Liability Self Insurance- ORC 2744.081

Payroll Requirements

- Vacation & Sick Leave- Various
- Income Tax Collection- 26 U.S.C.
- Definitions, Rates, of Contributions, etc.- Various

Chapter 2A

Indirect Laws

Chapter 2A

Budgetary Requirements

- Appropriations limited by estimated revenue- ORC 5705.28, 5705.39, 5705.40
- Restrictions on appropriating/expending money- 5705.41A &B, 5705.42

Contracts

Public Deposits

- Security for repayment of public deposits
- Eligible Investments & Other Requirements

Chapter 2A

Procurements/Construction/Bidding

- ORC § 9.17- Procurements- Competitive bidding threshold- \$75,000 (10/3/2023 to 12/31/24) and \$77,250 (2025), unless otherwise provided by law
- Purchase can't be divided into component parts to avoid bidding requirement
- ORC 307.86 to 307.92- Construction & Reconstruction Competitive Bidding Required
 - Roads- Estimated Cost exceeds \$70,000 per mile (7/1/23 to 6/30/24) and \$73,500 (7/1/24 to 6/30/25)
 - Bridges & Culverts- Estimated cost of work exceeds \$233,000 (7/1/23 to 6/30/24) and \$244,650 (7/1/24 to 6/30/25)
 - If less than these thresholds- Could undertake project by force account



Chapter 2A

Procurements/Construction/Bidding- Exceptions

Declaration
of
Emergency

Purchase of
supplies or
services

Single
Supplier
Source

Purchase
from other
governments

JFS & DD
Program
Services

Services
purchased
from
nonprofit
corp. or assoc.
under
federally
funded
program

Purchase of
insurance/co
ntracts
negotiated
under ORC
307.86

Computer
related items
administered
by the Ohio
prosecuting
attorneys
association
& federally
funded

Purchase of
childcare
services for
county
employees

Chapter 2A

Procurements / Construction / Bidding- Exceptions

Acquisition of property for offices, storage, parking pursuant to 307.86(I)

Programs or services under 307.86J

Programs for children at risk

EMS services by contract with a Joint Emergency Services District

Used supplies purchased at a public auction

Accountant, architect, attorney, etc. professional services listed in 307.86

Professional design services (Other requirements apply)

Competitive Sealed Proposals can be used instead of bidding in certain circumstances

Chapter 2A

Separate bids and contracts required for each class of work on buildings and other structures

- Classes:
 - Plumbing & gas fitting
 - Steam and hot-water heating; ventilating apparatus; steam-power plant;
 - Electrical equipment
- For each class- Award to the lowest and best separate bidder
- If the County can bid the entire project in one bid & that bid is lower than the bids are if separately bid by branches or classes, the County may then bid the project as one single bid.
- Other exceptions
- The contract must be made directly with the bidder(s) upon the terms, conditions, and limitations of the bid.

Chapter 2A

Prevailing Wages

- Thresholds in which prevailing wage laws should be followed:
 - New construction of any public improvement-\$250,000
 - Reconstruction, enlargement, alteration, repair, remolding, renovation, or painting of a public improvement- \$75,000
 - New construction of public improvement - \$78,258
 - Reconstruction, enlargement, alteration, repair, remolding, renovation, or painting of a public improvement that involves roads, streets, alleys, sewers, ditches, and other works connected to road or bridge construction- \$23,447

Exceptions:

- Federal Funded projects, if Davis Bacon minimum wage requirements apply
- Other exceptions

Chapter 2B

Statutorily Mandated Tests

Chapter 2B

Force Accounts

Security controls over County electronic transactions

Landfill Financial Assurance Responsibility & Certificates

Education Requirements

Prohibitions from holding office & Fraud Hotline

Fraud, Abuse, Conflict of Interest, Ethics

Ohio Sunshine Laws & STAR Rating System

Chapter 2B

Force accounts for Counties

- A county engineer, when authorized by the county commissioners, may utilize county labor & materials when undertaking the construction, reconstruction, improvement, maintenance, or repair of roads and bridges/culverts. Before undertaking force account activity an estimate of the cost of the road work and bridges/culverts must be compiled using the force account project assessment form. If the estimated cost of the total project, including labor, is less than \$73,500 per mile for road work or \$244,650 for bridges/culverts, county labor and materials can be utilized. [Ohio Rev. Code § 5543.19 (A)]
- ODOT website link to Force Account Limits:
<https://www.transportation.ohio.gov/wps/portal/gov/odot/programs/maintenance-operations/force-account>
- ODOT Projects- Other criteria to be considered which are outlined in OCS.
- Projects over a mile- Force Account limits applied proportionally for partial miles.
- Projects under a mile- Treat as if it were a mile.

Chapter 2B

Fraud and abuse; conflict of interest; ethics

- **ORC 117.103(B)(1)** – The auditor of state shall create training material detailing Ohio’s fraud-reporting system and the means of reporting fraud, waste, and abuse.....
- *The Auditor of State developed fraud training material and issued Bulletin 2024-005 on June 27, 2024 to all public officials enumerating the process and specified timeframe within which all public employees and elected officials must complete the training.*
- *Fraud Reporting Form filled out by all employees and filed with County to be reviewed during next audit*



Chapter 2B

Ohio Sunshine Laws

- Sunshine Laws and StaRS FAQs
- Sunshine Laws Incorporates:
 - Ohio Public Records Act (ORC 149.43)
 - Ohio Open Meetings Act (ORC 121.22)
- AOS tests during all public office audits/engagements

Ohio Public Records Act- ORC § 149.43

This Act requires that a public office make public records available for inspection or copying. The time required for a response depends on the type of request.

1. If a request is to INSPECT public records, the response must be prompt.
2. If COPIES are requested, those copies must be provided within a reasonable period of time.



Ohio Open Meetings Act- ORC § 122.22







- Meetings of any public body must be open to the public
- Minutes of regular & special meetings are to be promptly recorded and open to public inspection
- Executive sessions-
 - Entered into and returned from during the public meeting
 - ORC 121.22(G) outlines items to be discussed in executive session
 - All actions and decisions must occur during an open meeting
 - Minutes only reflect general subject matter of executive session discussions
- Must have reasonable method of notifying public of scheduled meetings

Ohio Sunshine Law Manual

<https://www.ohioattorneygeneral.gov/yellowbook>



StaRS- Star Rating System

StaRS Levels:	
	Open and Transparent Government - Meets all Sunshine Law requirements.
	Achievement in Open and Transparent Government - Implemented 1-2 best practices
	Outstanding Achievement in Open and Transparent Government - Implemented 3-4 best practices
	Highest Achievement in Open and Transparent Government - Implemented 5 or more best practices
Non-Compliant	Non-compliant - Sunshine Law requirements are not fully achieved.

StaRS- Best Practices



PUBLIC RECORD
REQUEST LOG



STANDARD REQUEST
FORM



ACKNOWLEDGEMENT
TO REQUESTOR



RECORDS CUSTODIAN &
CONTACT INFO
PUBLICIZED



CRPT FOR ALL ELECTED
OFFICIALS WITH 1ST
YEAR OF TERM



ONLINE PRESENCE-
MEETING & OFFICE
OPERATION DETAILS



ONLINE ACCESS TO
OFFICIAL DOCUMENTS

Chapter 3

Stewardship

Chapter 3

Deposits of Public Monies

Appointments, compensation, contracts, etc.

Prohibited Political Activity

Bonding Requirements

Establishment and account treatment of commissaries

Courts- Multiple compliance requirements

Furtherance of Justice Funds

Cafeteria Plans- Health Insurance

Law Enforcement Trust & Drug Law Enforcement Funds

Optional Procedures Manual (OPM)

OPM

Certificate of Revenue

Ten Mill Limitation

Allocating Interest Among County Funds

County Credit & Procurement Cards

Reverse Internet Auction

Issuing Municipal Securities

Books kept by Court of Common Pleas & Probate Courts

Fines & penalties paid to law library resource funds

Allocating Audit Costs

Continuing Professional Training (CPT) pilot program funding for law enforcement agencies

Optional Procedures Manual

County credit and procurement cards

- Clarifying guidance regarding difference between credit card & procurement cards
- Credit Card usage and internal controls followed regarding card purchases are to be in accordance with County Commissioner approved policies and ORC 301.27.
- Card holder/Office holder and surety are liable when:
 - Card not used in accordance with ORC 301.27 or adopted policy
 - Sales tax, late fees, penalties or finance charges (unless approved by Commissioners)
- Procurement card (P-card) requirements outlined in 301.29.
- A cash withdrawal which is not properly authorized is not made for a proper public purpose.

Optional Procedures Manual

Reverse Internet Auction

- May purchase the services or supplies by reverse auction in lieu of written proposals
- Solicit proposals through a request for proposals
- A political subdivision may award a contract to the offeror whose proposal the County determines to be the most advantageous to the County, taking into consideration factors such as price and the evaluation criteria set forth in the request for proposals. The contract file shall contain the basis on which the award is made.

Optional Procedures Manual

Allocating Audit Costs

- See AOS infographic →

Continuing Professional Training (CPT) pilot program funding for law enforcement agencies

- Updated as a result of HB's 45 & 33, OAC 109:2-18-04 & 05, and Attorney General Bulletin.

Can Audit Costs Be Paid Using Federal Grants?

(What makes them allowable or unallowable?)

Uniform Guidance says YES!

Costs of audits are allowable if the audits were performed in accordance with the federal Single Audit Act and Uniform Guidance (UG), per 2 CFR 200.425. HOWEVER, there are exceptions - the cost of performance audits and audits not provided in accordance with the Single Audit Act and UG are PRECLUDED from being charged to federal programs and are unallowable.

But they must be *necessary and reasonable to the award*

While necessary is not specifically defined in UG, a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost, per 2 CFR 200.404.

...and allocable to the Federal program.

A cost is allocable to a particular Federal award if the goods or services involved are chargeable or assignable to that Federal award in accordance with relative benefits received. Costs must be incurred specifically for the federal program, benefit both the Federal program and the non-Federal entity, and be necessary to the overall operation of the non-Federal entity & assignable to the Federal program, per 2 CFR 200.405.

They also must conform to *program limitations and be treated consistently.*

Consistency includes consistent treatment between Federal and non-Federal funds activities, as well as if the cost is treated as a direct or indirect cost related to the program.

Costs can't be included in *more than one Federal program.*

This includes as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.

Documentation and spending within the award period is *required.*

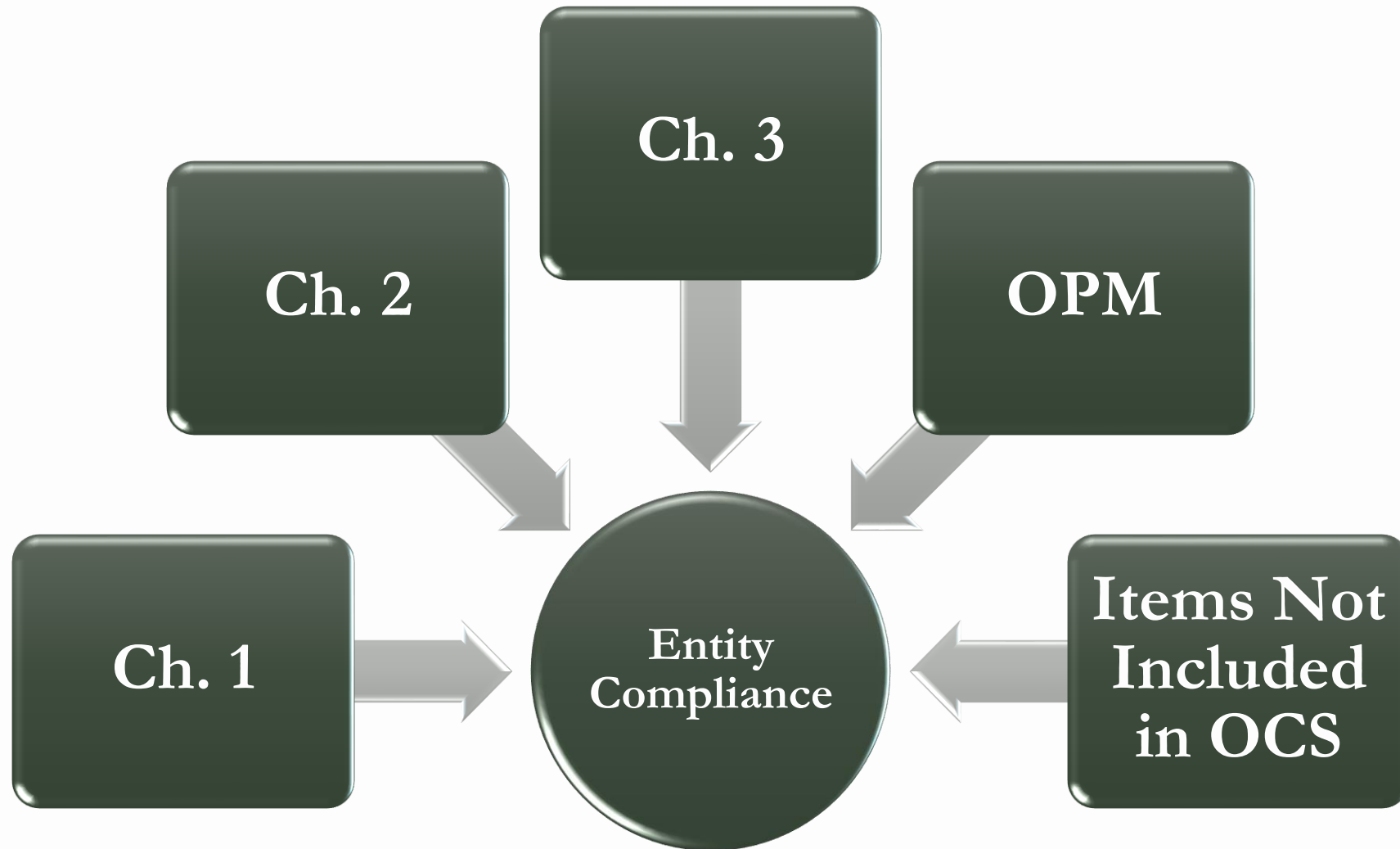
Adequate documentation is required to be maintained and expenditures must be made during the approved budget period.

For more information, see the annual *Hourly Billing Rates and Allocations of Audit Costs Bulletin* at [ohio.gov/ohiohouse/ohiohousebulletin.aspx](https://www.ohio.gov/ohiohouse/ohiohousebulletin.aspx)

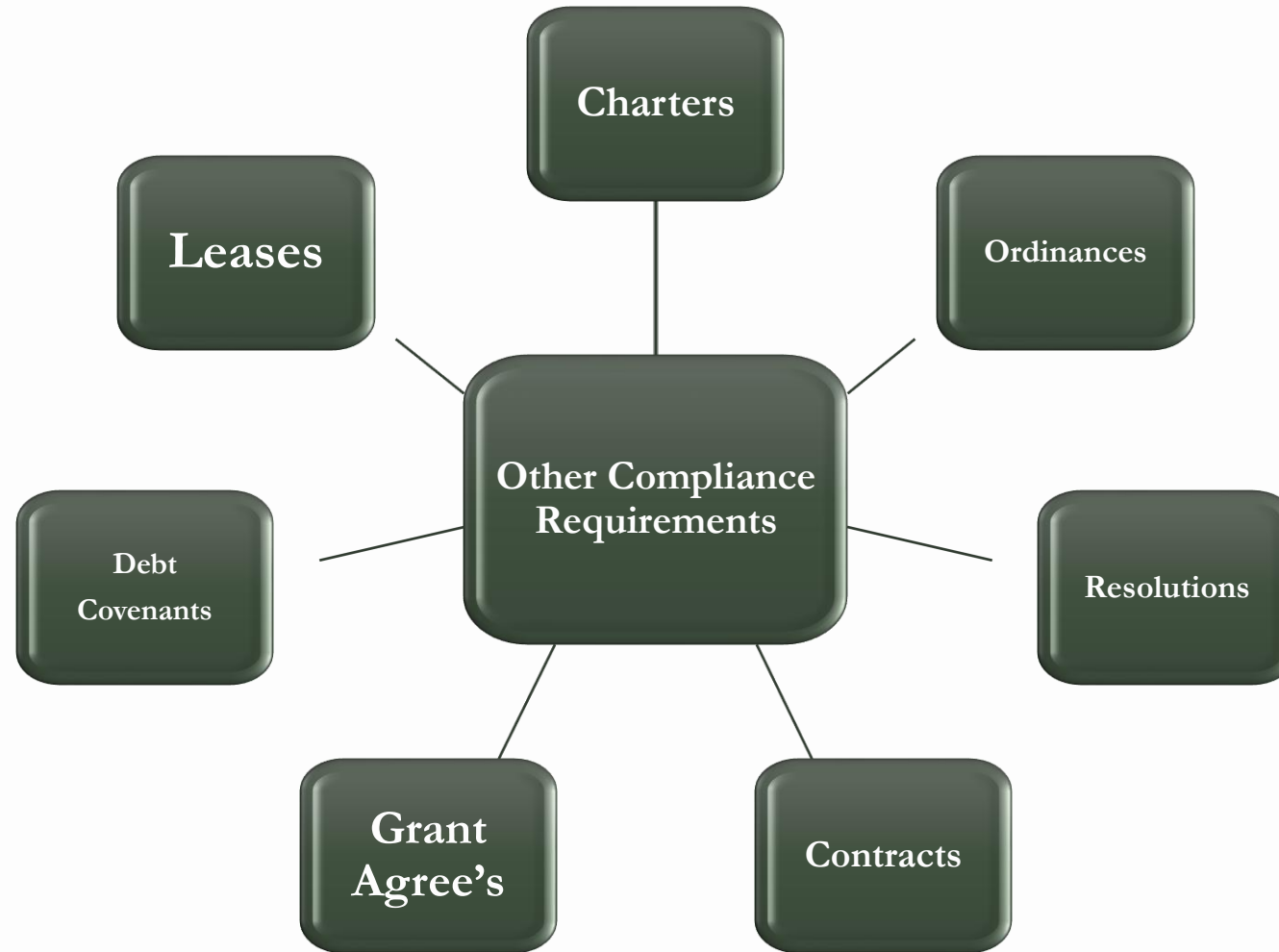
Implementation Guide

Topics Covered

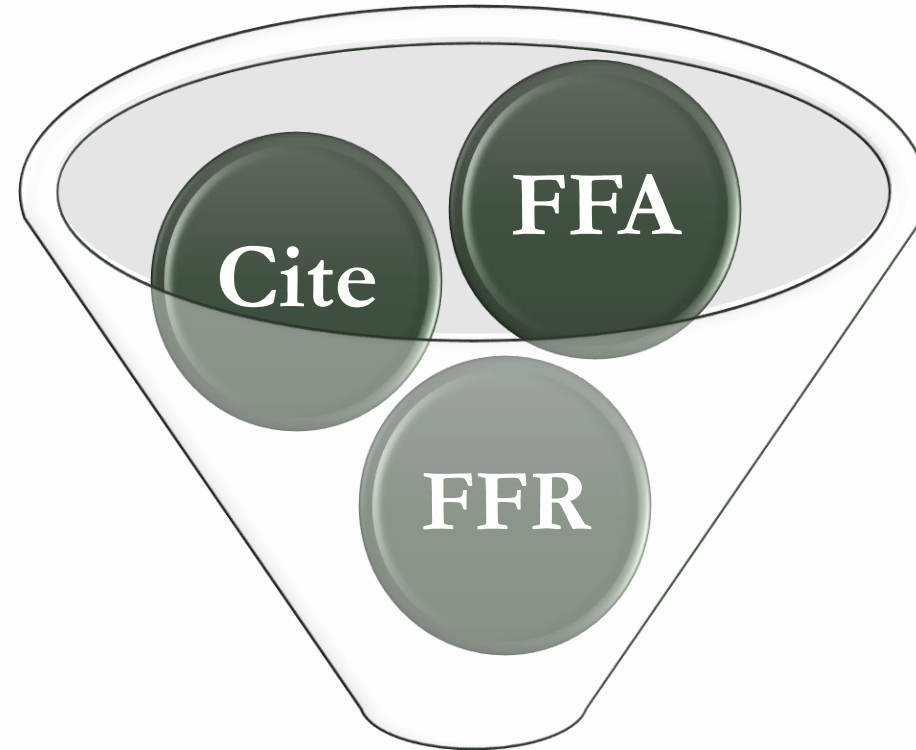
County Compliance With Laws & Reg's



Other Compliance Requirements



Audit Findings



**Findings of Legal
Noncompliance**

Noncompliance Citations

Federal &
State
Constitutions

United States
Code & Rules

Ohio Revised
Code

Ohio Admin.
Code

County
Resolutions

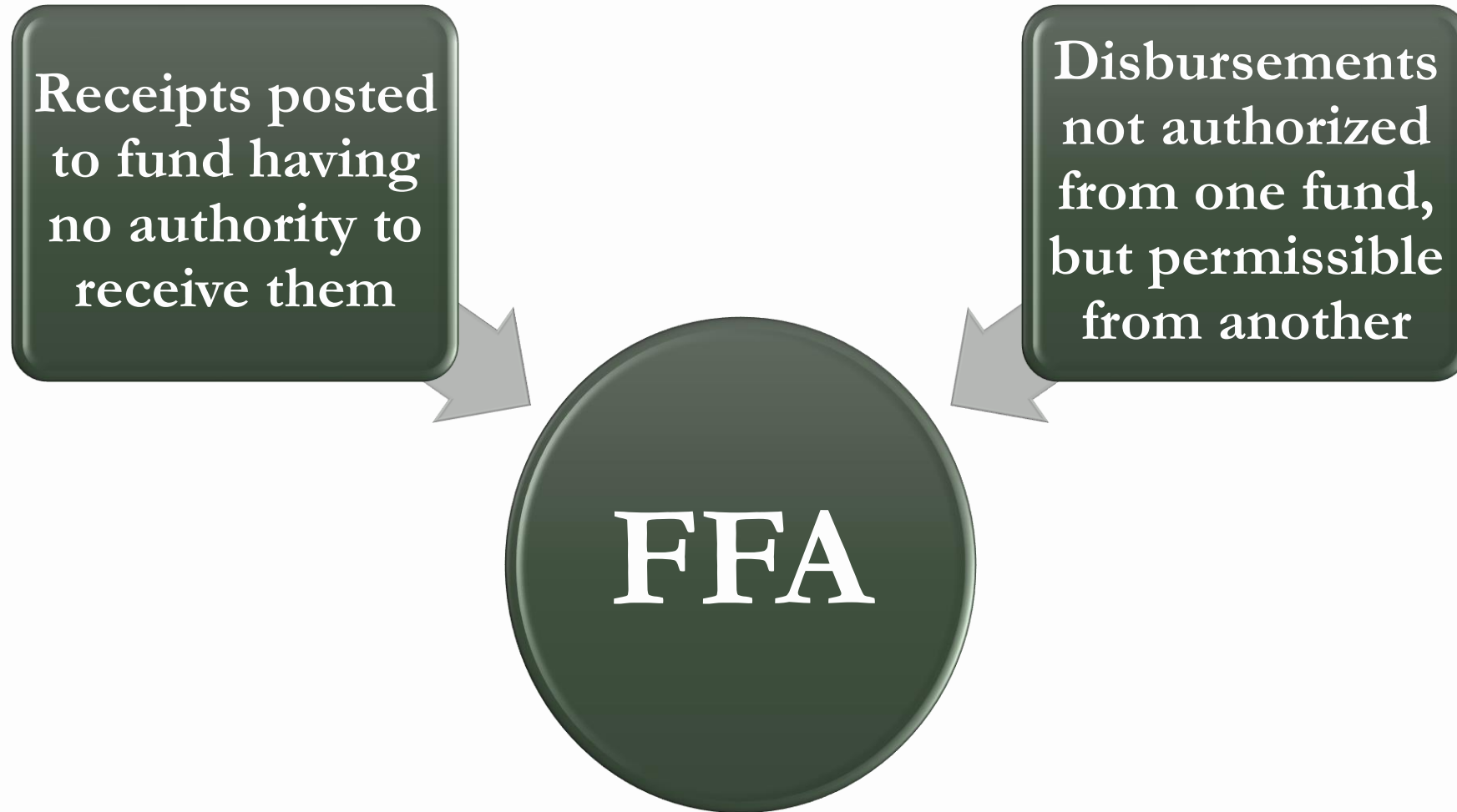
Federal &
State Court
Decisions

Federal &
State
Regulations

Ohio Ethics
Commission
Opinions

Tax Levy
Ballot
Language

Findings for Adjustment (FFA)



ORC
9.24(H)(3)

Finding for Recovery (FFR)

ORC
117.28

Public money has been
illegally expended;

Public money that has
been collected has not
been accounted for;

FFR may
exist when:

Public money that is
due has not been
collected;

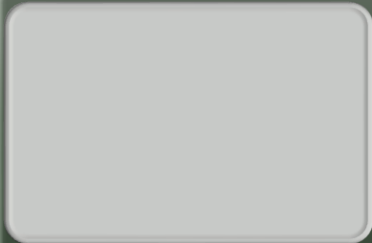
Public property has
been converted or
misappropriated.

Appendix A – Budgetary (Applies to Ch. 1, Section A)



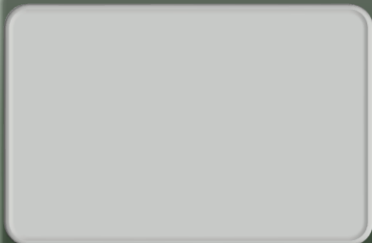
Budgetary & Certain Related Requirements

- Legal level of budgetary control (applies to section 1-1)



Transfers & Advances (referenced in 1-6 & 1-7 & 1-13)

- Some transactions that might not be ‘transfers’
- Transfers clarification



Direct Charges (referenced in 1-2 & 2A-2)

- Payments not requiring fiscal officer certification/encumbering

Other Topics Covered in Implementation Guide

Direct &
Material Laws
& Reg's

Compliance
Risk &
Controls

Home Rule
Powers

Substantive
Local Self-
Gov. Powers

Proper Public
Purpose

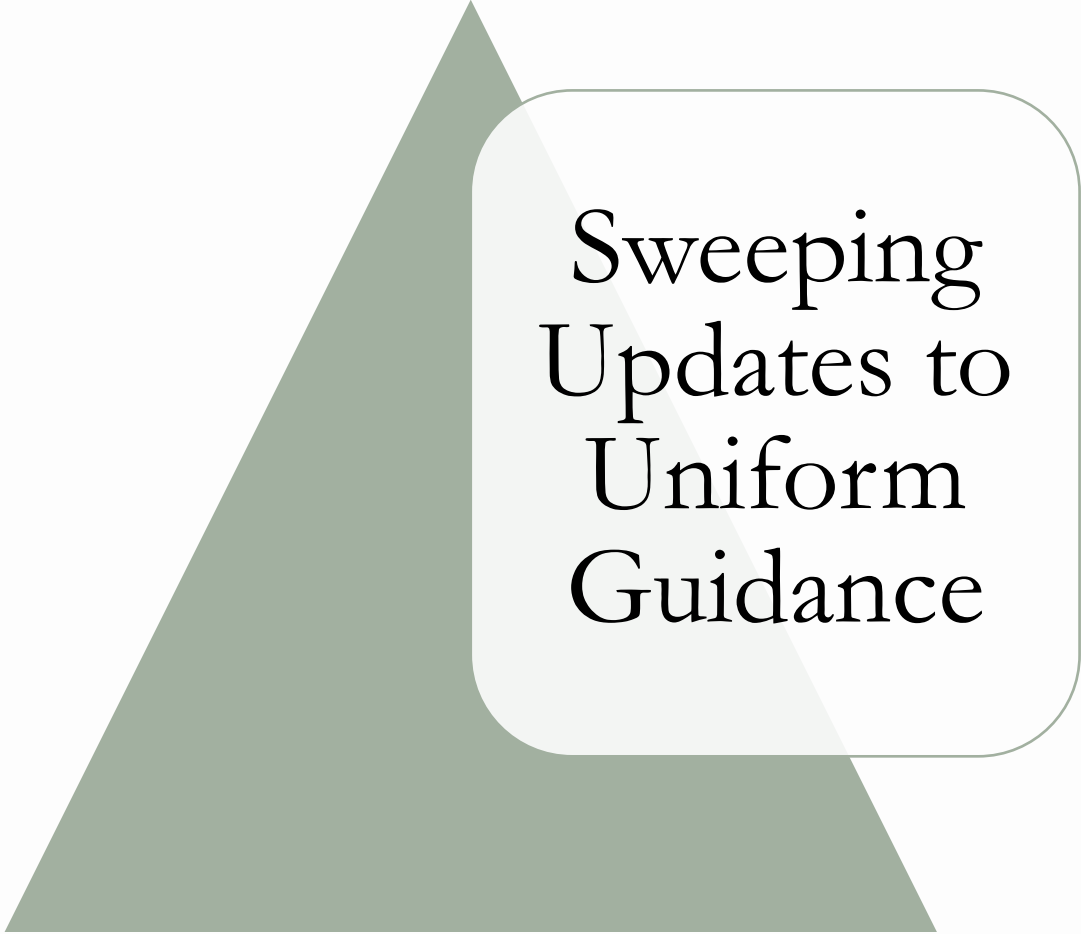
Referring
Audit Reports

Debt

Public
Officers'
Bond

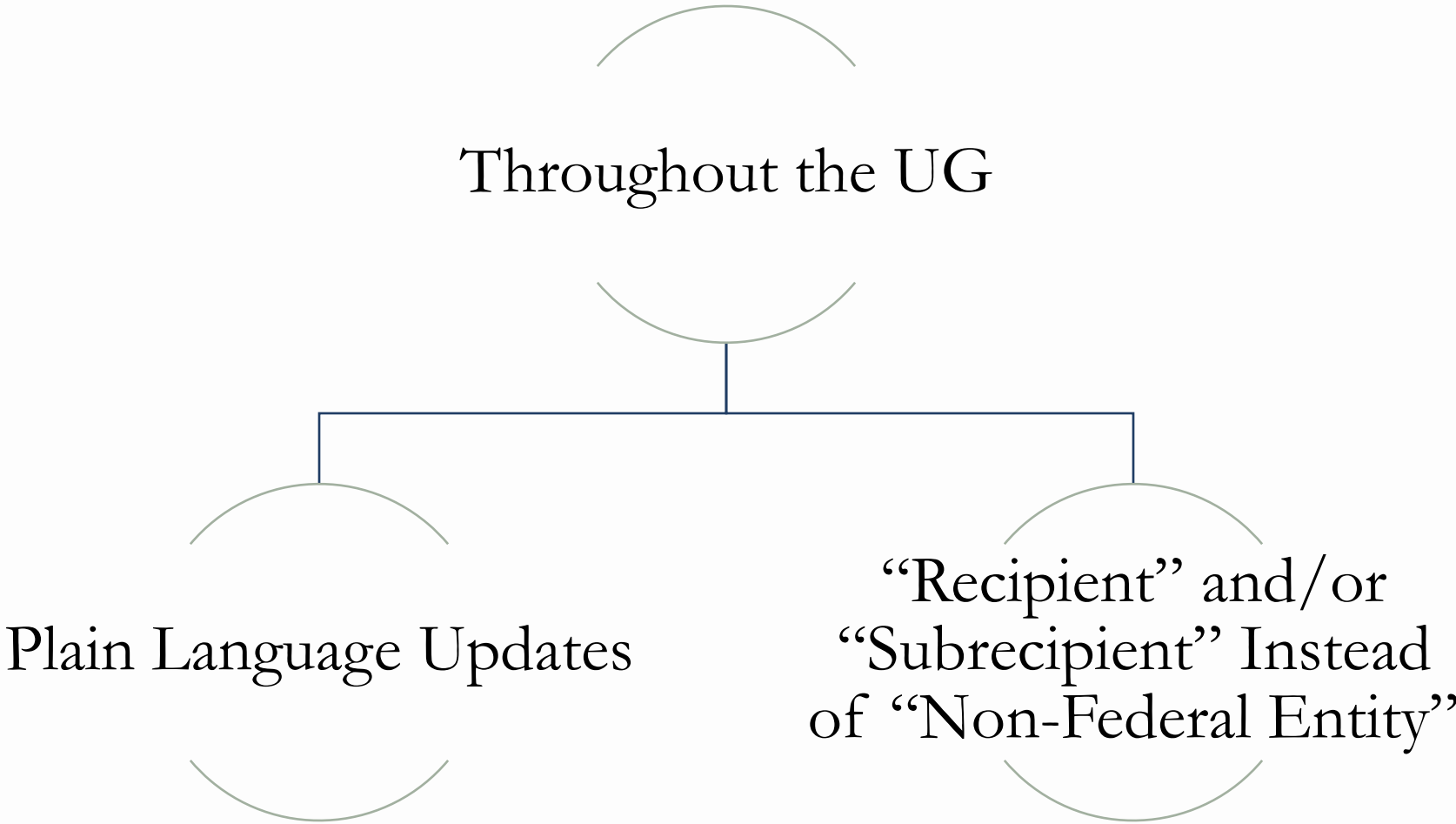
Uniform Guidance Update

Uniform Guidance Updates



Sweeping
Updates to
Uniform
Guidance

Uniform Guidance Updates



Uniform Guidance Updates

Equipment

Capitalization
Threshold Increase
from \$5,000 to
\$10,000

2 CFR 200.1

Uniform Guidance Updates

De Minimis
Indirect Cost Rate

- Increase from 10% to 15% of Modified Total Direct Costs

Modified Total
Direct Costs
(MTDC)

- Includes First \$50,000 of Each Subaward (Previously \$25,000)

2 CFR 200.414(f); 2 CFR 200.1

Uniform Guidance Updates

Internal
Controls

- Must **Document** Internal Control
- Must Take Reasonable Cybersecurity and Other Measures to Safeguard Information

2 CFR 200.303

Uniform Guidance Updates

Procurement Updates

Removed Prohibition
on Geographical
Preferences in
Evaluation of Bids
or Proposals

Terminology Change:
Small Purchases Now
Simplified
Acquisitions

Must Provide
Justification for
Rejected Bids

2 CFR 200.317 - .327

Uniform Guidance Updates

Single Audit
Threshold

- Increase from \$750,000 to \$1,000,000

Type A
Threshold

- Increase from \$750,000 to \$1,000,000

2 CFR 200.501, 2 CFR 200.518

Uniform Guidance Updates

Effective Dates

Federal Agency Adoption

Required by October 1,
2024

Early Implementation
Permitted

Uniform Guidance Updates

2024 OMB
Compliance
Supplement

- “The auditor should perform reasonable procedures to ensure that compliance requirements identified as subject to the audit are current and determine whether there are any additional or modified provisions of federal awards based on the 2024 revisions.”

Uniform Guidance Updates

Effective Dates

Audit Requirements

Effective for Audits of Fiscal Years
Beginning on or After October 1,
2024

Early Adoption Not Permitted

Fuel Inventory/Usage and Fuel Card/Account



**Auditor of State Advisory Memo issued in 2021-
Full Bulletin available on website.**



Provides general background related to the importance of good internal controls, policies, and procedures related to fuel inventory and usage and fuel card expenditures, as well as specific guidance related to implementing and managing these controls.

Fuel Inventory/Usage and Fuel Card Accounts

Policies & Procedures

- Parameters to ensure public monies are properly accounted for and spent
- Approved by County Commissioners
- Should be communicated to all applicable employees
- Needs to be reviewed regularly & updated- Compare what is happening vs. what the policy states.

Fuel Inventory & Usage

Policy & Procedures

Who is authorized to purchase the bulk fuel?

How are these purchases tracked?

Who has access to use the fuel?

How is the fuel usage tracked?

Who reconciles and monitors the fuel usage, and how is the fuel secured?

Restricted Access

Physical Security

Locked gates

Locking mechanisms on fuel pump

Limit access to authorized personnel

Security cameras

Fuel Inventory & Usage

Inventory

Usage Logs

Management Review of Usage Logs

- Accurate?
- Complete?
- Awareness of operational trends - mileage per gallon, usage, number of daily fill-ups, etc.
- Irregular Trends?

Reconciliation

Performed Monthly

Beginning fuel in tank + purchased fuel - fuel used = Ending fuel inventory

Compare to actual fuel in tank - Observation by employee completing reconciliation

Independent Review - Engineer/Board of Commissioners

Fuel Card/Account

Policy and Procedures

- Who is responsible for overseeing the card/account?
- Who has access to use the card/account?
- Does access require pre-approval?,
- What are the spending limits, how is access/use tracked?
- Are receipts required?
- Are receipts reconciled to the monthly bill/invoice?

Restricted Access

- Limit on number of cards and authorized employees
- Centralized storage of the cards
- Log in/log out sheets
- Vendor should match employee ID to list of authorized users.
- Compare “miles per gallon” on fuel cards to mileage logs to ensure miles driven between fueling is reasonable. Helps to ensure personal vehicles are not being fueled.

Fuel Card/Account

Inventory- Fuel card purchases

- Usage Log
 - Date, employee ID, vehicle ID, odometer reading, purpose for use, gallons of fuel purchased
- Require receipts
- Regular review of usage logs by management
 - Complete?
 - Accurate?
 - Irregular trends?

Inventory- Vehicles & Equipment

- Record of date placed in service, fuel capacity, average miles/gallon, type of fuel used
- Management's familiarity with inventory information improves effectiveness of periodic reviews
- Document last date of service for retired equipment

Reconciliation

- Vendor/Credit Account monthly statement compared to tracking mechanism
- Ensure purchases included on tracking mechanism are properly supported

Travel Reimbursements



Can the County reimburse employees for mileage rather than utilizing County purchased fuel or utilizing fuel cards?



Answer: Yes! Still need to have policies and procedures in place.

Board Approved Travel Reimbursement Policy needs to address the following:

- Requirements & qualifications for reimbursing employees for travel expenses
- Is pre-approval required?
- Mileage reimbursement rate
- Required forms to be completed and support submitted with form (mileage log, receipts, etc.)
- How are reimbursement requests approved?

Reimbursement of actual fuel purchases for personal vehicles not recommended.

Fuel Inventory/Usage and Fuel Card/Account

Regular reviews & questioning of irregularities deters misuse and misappropriation of County assets and ensures County assets are used for a proper public purpose!



Central Region- Auditor of State

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