

Auditor of State Bulletin 2021-007 - Revised

DATE ISSUED: August 31, 2022

TO: Community Schools

Community School Sponsors Independent Public Accountants

FROM: Keith Faber

Ohio Auditor of State

SUBJECT: Community School Compliance with Public Records & Open

Meetings Laws

The Auditor of State is extending the implementation date of this bulletin by one year. Meaning, auditors will begin testing compliance with community school Public Records & Open Meetings Laws for audit periods beginning on July 1, 2023 and ending on June 30, 2024. The remaining content of this bulletin is unchanged since the original October 21, 2021 bulletin issuance date.

Bulletin Purpose

The purpose of this Bulletin is to provide the Auditor of State's interpretation that the annual public records and open meetings laws training for Community School officers and certain employees¹ must be training that is certified by the Ohio Attorney General in accordance with Ohio Rev. Code § 109.43(B).

Implementation Date

The Auditor of State will begin auditing compliance with this requirement for fiscal year 2023 2024 (i.e., periods beginning July 1, 2022 and ending on June 30, 2023 July 1, 2023 and ending on June 30, 2024).

Background

It has come to the Auditor of State's attention that some community schools have participated in public records and open meetings laws training not certified or approved by the Attorney General.

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To satisfy the education requirements imposed by Ohio Rev. Code § 149.43(E), the training must either be provided and certified by the Attorney General or conducted pursuant to a contract entered into under Ohio Rev. Code § 109.43(D).

Bulletin Detail

Ohio Rev. Code § 3314.037 requires the officers and certain employees of a community school to "complete *training on an annual basis on the public records and open meetings laws*, so that they may comply with those laws as prescribed by division (A)(II)(d) of section 3314.03 of the Revised Code." Ohio Rev. Code § 3314.03(A)(11)(d) requires the community *school* to comply with Ohio Rev. Code § 149.43 (public records law) and Ohio Rev. Code § 121.22 (open meetings law). Community school officials and employees are required to take the training created by the Attorney General under Ohio Rev. Code § 109.43 because the school, as the public office, must comply with Ohio Rev. Code § 149.43, and one of those requirements is to comply with the training requirement in Ohio Rev. Code § 149.43(E)(1). The training required by Ohio Rev. Code § 149.43(E)(1) is the training approved by the Attorney General as provided in Ohio Rev. Code § 109.43.

In the audits of community schools for fiscal year end 2023 2024, the Auditor of State will begin testing compliance with Ohio Rev. Code § 3314.03 by considering whether the training completed by community school officials has been approved by the Attorney General as provided in Ohio Rev. Code § 109.43. Certified Public Records Trainings offered by the Auditor of State are approved by the Attorney General and are also an acceptable source of certified training under Ohio Rev. Code § 109.43.

Certified Public Records Training schedules are available online at the Attorney General's Office.

Questions

If you have any questions regarding the information presented in the Bulletin, please contact the Center for Audit Excellence, Community School Specialist, at the Auditor of State's Office at CommunitySchoolQuestions@ohioauditor.gov.

Keith Faber Ohio Auditor of State

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¹ Ohio Rev. Code § 3314.037 identifies those required to take this training as: "The members of the governing authority of a community school, the designated fiscal officer of the school, the chief administrative officer and other administrative employees of the school, and all individuals performing supervisory or administrative services for the school under a contract with the operator of the school[.]"