

# OHIO AUDITOR OF STATE KEITH FABER



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December 5, 2024

***VIA Email Only***

Governor Mike DeWine  
Ohio Department of Higher Education Chancellor Mike Duffey  
Office of Budget and Management Director Kim Murnieks  
Ohio House Finance Chairman Jay Edwards  
Ohio House Finance Ranking Member Bride Rose Sweeney  
Ohio Senate Finance Chairman Matt Dolan  
Ohio Senate Finance Ranking Member Vernon Sykes  
Ohio Legislative Service Commission Director Wendy Zhan

In accordance with the criteria established in Ohio Administrative Code Rule 126:3-1-01(A)(2)(b), Notification by auditor of state, if a state university or college does not submit the fiscal year financial statements by the submission deadline, the auditor of state shall send written notice within thirty days after the submission deadline to the governor, the chancellor, the director of budget and management, the legislative service commission, and the chairpersons and ranking minority members of the finance committee of the house of representatives and the senate.

This letter serves as notice that Central State University has not filed their fiscal year 2024 financial statements with the Auditor of State (AOS) that were due no later than October 31, 2024. Furthermore, the AOS has not received a request from Central State University for an extension of time to file their fiscal year 2024 financial statements.

It is of further notice that Central State University has still not filed their fiscal year 2023 financial statements. We continue to work with the University on compilation, completion and filing of these 2023 financial statements.

If you have any additional questions, please do not hesitate to contact me.

Sincerely,

KEITH FABER  
Auditor of State

A handwritten signature in black ink, appearing to read "Robert R. Hinkle". The signature is written in a cursive style with a large initial "R".

Robert R. Hinkle, CPA, CGFM  
Chief Deputy Auditor

cc: Brad Blake, Chief of Quality Assurance, Center for Audit Excellence  
Jacqueline McKee, Chief Auditor, State Region  
Morakinyo Kuti, President, Central State University  
Caye Elmore, Interim Vice President of Administration and CFO, Central State University  
Central State University Board of Trustees