

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 Terra Community College 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 Terra Community College for an extension of time to file their fiscal year 2024 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
Dr. Ronald Schumacher, President, Terra Community College
Carolyn Hollingsworth, Acting Treasurer, Terra Community College
Terra Community College Board of Trustees