



City of Columbus

Legislation Report

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

File Number: 1747-2025

Emergency

File ID: 1747-2025

Type: Ordinance

Status: Passed

Version: 1

***Committee:** Finance & Governance Committee

File Name: Annual Audit and ACFR

File Created: 06/17/2025

Final Action: 07/17/2025

Auditor Cert #: ACPO012128

Auditor: When assigned an Auditor Certificate Number I , the City Auditor, hereby certify that there is in the treasury, or anticipate to come into the treasury, and not appropriated for any other purpose, the amount of money specified hereon, to pay the within Ordinance.

Contact Name/No.: J Atkinson/5-5496

Floor Action (Clerk's Office Only)

Mayor's Action

Council Action

Mayor

Date

Date Passed/ Adopted

President of Council

Veto

Date

City Clerk

Title: To authorize the City Auditor to enter into an agreement along with the Auditor of the State of Ohio, and Rea & Associates, Inc., for professional auditing services for calendar year 2025; to waive the relevant competitive bidding provisions Columbus City Code; to authorize the expenditure of up to \$352,000.00 from the General Fund; and to declare an emergency. (\$352,000.00)

Sponsors:

Attachments: Rea & Associates SOS Business_Details (6).pdf, bid waiver form 1747-2025.docx, 1747-2025 Legislation template.xlsx

Related Files:

History of Legislative File

Ver.	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Columbus City Council	07/14/2025	Approved				Pass
1	COUNCIL PRESIDENT	07/14/2025	Signed				
1	MAYOR	07/16/2025	Signed				
1	CITY CLERK	07/17/2025	Attest				

ODI: Following the review and approval, when required, the Office of Diversity and Inclusion certifies compliance with Title 39 as of date listed.

City Attorney: Following review and approval, when required, this ordinance has been reviewed by the City Attorney's Office as to its form and legality only.

Explanation

Background:

This ordinance will authorize the City Auditor to enter into an agreement for professional auditing services with Rea & Associates, Inc. for the calendar year 2025, for the City of Columbus and the Office of the Franklin County Municipal Court Clerk, and to authorize the expenditure of up to \$352,000.00.

All political subdivisions of Ohio are required to be audited by the Auditor of the State of Ohio or his designee (AOS). The United States Office of Management and Budget through the Single Audit Act of 1996, as amended, has made it possible for all federal grants to be audited via one comprehensive audit.

Pursuant to Section 117.09 of the Ohio Revised Code (ORC), the AOS is responsible for audits of all public offices. For the three years prior to 2025, the AOS office performed the audit services of the City. Beginning with 2025, the AOS and the City of Columbus Auditor have concurred that the most appropriate way to meet such requirement is to engage an independent public accounting firm (IPA) to conduct an independent audit of the City's accounting records and those of the Office of the Franklin County Municipal Court Clerk including federal and state grants.

The AOS office oversees a competitive process for selecting IPAs to perform government audits on behalf of their office. In June 2025, the City of Columbus completed the AOS competitive bidding process. Rea & Associates, Inc. was selected through this competitive bidding process. The audit agreement covers five years (2025-2029), with each year being subject to the authorizing appropriation of Council. This ordinance represents the first year of this five-year cycle. This ordinance also requests a waiver of the relevant provisions of Columbus City Code Section 329 as the procurement and selection process is dictated by ORC and the Auditor of State.

Contract Compliance:

Rea & Associates, Inc. contract compliance no. is CC-049856 and is valid through July 18, 2026.

Fiscal Impact:

Funds (\$352,000.00) were specifically budgeted for this expenditure in the City Auditor's operating budget.

Emergency Action:

Emergency action is requested to provide uninterrupted audit service, allowing Rea & Associates, Inc. to meet requirements for a timely audit, ensuring that the City not be delayed in issuing its Annual Comprehensive Financial Report (ACFR), and meeting all deadlines for prompt financial reporting, a key component in the City's credit ratings and essential to providing timely and transparent financials to all stakeholders.

Title

To authorize the City Auditor to enter into an agreement along with the Auditor of the State of Ohio, and Rea & Associates, Inc., for professional auditing services for calendar year 2025; to waive the relevant competitive bidding provisions Columbus City Code; to authorize the expenditure of up to \$352,000.00 from the General Fund; and to declare an emergency. (\$352,000.00)

Body

WHEREAS, all political subdivisions of Ohio are required to be audited by the Auditor of the State of Ohio or his designee; and

WHEREAS, the United States Office of Management and Budget through the Single Audit Act of 1996, as amended, has made it possible for all federal grants to be audited via one comprehensive audit; and

WHEREAS, the Auditor of the State of Ohio and the Columbus City Auditor have concurred that the most appropriate way to meet all such requirements is to engage an independent public accounting firm to conduct an independent audit of the City's 2025 accounting records and those of the Office of the Franklin County Municipal Court Clerk including federal and state grants; and

WHEREAS, it is important that the City not be delayed in issuing its Annual Comprehensive Financial Report for the year ended December 31, 2025; and

WHEREAS, maximum efficiencies can be achieved by including the Office of the Franklin County Municipal Court Clerk; and

WHEREAS, the Auditor of the State of Ohio oversees a competitive process for selecting independent public accounting firms to perform audits; and

WHEREAS, this ordinance requests waiving the competitive bidding provisions in accordance with Chapter 329 of the City of Columbus City Code to allow the City Auditor to establish a contract with Rea & Associates, Inc. as recommended by the Auditor of State of Ohio; and

WHEREAS, an emergency exists in the usual daily operations of the City Auditor's Office in that it is immediately necessary to authorize the Auditor to enter into contract in order to provide uninterrupted audit service, and allowing the City to meet deadlines for the prompt and transparent financial reporting important to credit ratings and stakeholders, thereby preserving the public health, peace, property, safety and welfare; **NOW, THEREFORE**,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:

SECTION 1. That the City Auditor is hereby authorized to enter into an agreement along with the Auditor of the State of Ohio, with Rea & Associates, Inc., to conduct an audit of the City's 2025 accounting records and financial statements and to render an opinion thereon.

SECTION 2. That this agreement includes the audit of the Office of the Franklin County Municipal Court Clerk.

SECTION 3. That the competitive bidding provisions of the Columbus City Codes Chapter 329 be waived, as the Auditor of State oversees the bidding process for selection of independent public accounting firms to perform audits.

SECTION 4. That the sum of \$352,000.00, or so much thereof as may be necessary, is hereby authorized to be expended from the General Fund 1000, Department 22-01, per the accounting codes in the attachment to this ordinance.

See Attached File: 1747-2025 Legislation Template.xlsx

SECTION 5. The City Auditor is hereby authorized to prorate the costs of this audit to the various funds of the City.

SECTION 6. Funds are hereby deemed appropriated and expenditures and transfers authorized to carry out the purposes of this ordinance and the City Auditor shall establish such accounting codes as necessary.

SECTION 7. That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval by the Mayor or ten days after passage if the Mayor neither approves or vetoes the same.