

Auditor of State Designated Tier 1 Clients

(As of June, 2015)

The Auditor of State's (AOS) Office designates each client as Tier 1, 2 or 3. The Tier 1 clients are those considered to be large, complex, high profile and/or require specialized IPA experience by the AOS. The designated Tier 1 clients are listed below by region. **Note:** Inclusion on this list is **not** an indication the audits of these clients will be contracted to an IPA. Some clients, such as the State of Ohio, have historically been and will continue to be audited only by the AOS. The audits of any Tier 1 clients will appear on the AOS Open Bid List if their contract will be up for bid.

Region/Client:

Central Region:

Central Ohio Transit Authority, Franklin County
City Of Columbus, Franklin County
Columbus City School District, Franklin County
Columbus MHA, Franklin County
Columbus Regional Airport Authority, Franklin County
Franklin County
Omega JV-1, 2, 4, 5, 6 and MESA, Franklin County

East Region:

City of Akron, Summit County
Metro RTA, Summit County
Summit County

Northeast Region:

City of Cleveland, Cuyahoga County
Cleveland Municipal School District, Cuyahoga County
Cuyahoga County
Cuyahoga MHA, Cuyahoga County
Ohio Lottery Commission, Cuyahoga County
Ohio Turnpike Commission, Cuyahoga County
The MetroHealth System, Cuyahoga County

Northwest Region:

City of Toledo, Lucas County
Lucas County, Lucas County

Southeast Region:

None

Southwest Region:

Cincinnati CSD, Hamilton County
City of Cincinnati, Hamilton County
Hamilton County
Metropolitan Sewer District, Hamilton County
Ohio-Kentucky-Indiana Regional Council of Governments, Hamilton County
Port of Greater Cincinnati Development Authority, Hamilton County

State Region:

Bureau of Workers' Compensation, Franklin County
Bowling Green State University, Wood County
Cleveland State University, Cuyahoga County
Columbus State Community College, Franklin County
Kent State University, Portage County
Miami University, Butler County
Northeastern Ohio Universities College of Medicine and Pharmacy, Portage County
Ohio Police and Fire Pension Fund, Franklin County
Ohio Public Employees Retirement System (OPERS), Franklin County
Ohio University, Athens County
Public Employees Deferred Compensation Program, Franklin County

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State Region (continued):

School Employees Retirement System (SERS), Franklin County

State Highway Patrol Retirement System, Franklin County

State of Ohio CAFR and Single Audit, Franklin County

State Teachers Retirement System (STRS), Franklin County

The Ohio State University and components, Franklin County

University of Akron, Summit County

University of Cincinnati and components, Hamilton County

University of Toledo, Lucas County

Wright State University, Greene County

Youngstown State University, Mahoning County

West Region:

City of Dayton, Montgomery County

Montgomery County