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  
The 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
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