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IPA Correspondence

To: All IPA Firms

From: Auditor of State's Center for Audit Excellence

Subject: Office of the Ohio Treasurer of State (TOS) – Ohio Pooled Collateral System (OPCS)

Date: September 23, 2024

Below is the guidance we sent to AOS auditors relating to the bi-annual memo over the Office of the Ohio Treasurer of State (TOS) – Ohio Pooled Collateral System (OPCS). IPAs should determine the audit implications for their specific audits.

The Ohio Pooled Collateral System (OPCS) memo for the period of January 1, 2024 through June 30, 2024 is now available (attached). Auditors should review and include this in the working papers for audits where the auditee had significant deposits with financial institutions enrolled in the Ohio Pooled Collateral System (OPCS) during this time period.

There are no identified errors.

Also, please note, there is an attachment included you can see if you expand the navigation pane of the PDF.

Subsequent requests for the Memo can be requested at IPACorrespondence@ohioauditor.gov.

Questions related to the Ohio Pooled Collateral System can be directed to Vance Pulley with the Center for Audit Excellence at VRPulley@ohioauditor.gov.