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IPA Correspondence

To: All IPA Firms
From: Auditor of State's Center for Audit Excellence
Subject: 2024 UAN SOC 1 Report
Date: March 4, 2025

Attached is a copy of the SOC 1 report for the **Uniform Accounting Network (UAN)** prepared by Schneider Downs & Co., Inc. The SOC 1 is applicable for audits of UAN entities for the period January 1, 2024 through December 31, 2024.

Please also note that the UAN SOC 1 contains sensitive information, disclosure of which may compromise the auditee's security, and therefore may be exempt from public disclosure under the Ohio Public Records Act, RC 149.333.

In addition, IPA work papers are not considered public records. Thus in order to take advantage of the following protections provided by RC 4701.19, firms should include the SOC 1 in their audit documentation:

The statements, records, schedules, working papers and memoranda made by a certified public accountant or public accountant incident to or in the course of performing an audit of a public office or private entity, except report submitted by the accountant to the client are not a public record.

Questions or subsequent requests for this report can be directed to: SSAE@ohioauditor.gov.