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IPA Correspondence

To: All IPA Firms
From: Auditor of State's Center for Audit Excellence
Subject: County Board of Election Procedures
Date: April 10, 2025

The Ohio Secretary of State (SOS) and Ohio Auditor of State (AOS) continue to work on a project to verify if County Boards of Election are adopting certain policies and procedures and following them as required by the SOS. Attached are the procedures to be performed over County Boards of Election during current audits of Counties for Fiscal Year 2024. These procedures are required to be performed on all Fiscal Year 2024 County engagements.

These procedures represent mainly inquiries and reviews of policies and procedures. Detailed tests or walk-throughs are not anticipated or expected.

Please be aware that the Boards may be sensitive to our questions as, in most cases, we do not typically perform many procedures over these Boards. Please contact Board personnel in advance to schedule a convenient time to perform the procedures and provide identification when on site.

Any questions or findings resulting from these procedures should be communicated to Rich Cunningham with the Center for Audit Excellence at rcunningham@ohioauditor.gov.