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## IPA Correspondence

**To:** All IPA Firms  
**From:** Auditor of State's Center for Audit Excellence  
**Subject:** 2025 Ohio Compliance Supplement (OCS) Chapter 4  
**Date:** March 14, 2026

Chapter 4 of the 2025 Ohio Compliance Supplement (OCS) has been posted to the State Auditor's website at <http://www.ohioauditor.gov/references/compliancemanuals.html>. (If you have trouble seeing the 2025 version of Chapter 4 at this link, please refresh your screen or hit F5.)

As a reminder, all other sections of the 2025 OCS were posted in November 2024. Schools operate on a June 30 fiscal year end basis and legislative changes impacting school audits are often still occurring after our November release. For this reason, steps that are **only** applicable to Traditional Schools, Community Schools, ESCs, or STEM/STEAM Schools are self-contained in Chapter 4 to allow AOS to update and release school compliance changes separately from the remainder of the Supplement at a more appropriate time. Sections of the OCS which apply to schools **and** other entity types are retained in Chapters 1-3 or the OPM.

A summary of Chapter 4 changes from 2024 to 2025 is attached. School audit years ending 6/30/25 must include the new 2025 Chapter 4.

Please review the HB 257 message that was posted on 5/12/25, as related to OCS 2B-8 ([https://www.ohioauditor.gov/ipa/correspondence/2025-05/2025-05-12\\_HB257\\_Virtual\\_Meetings.pdf](https://www.ohioauditor.gov/ipa/correspondence/2025-05/2025-05-12_HB257_Virtual_Meetings.pdf)).

Questions can be directed to Kelly Berger-Davis at [kmberger-davis@ohioauditor.gov](mailto:kmberger-davis@ohioauditor.gov) or to Vance Pulley at [vrpulley@ohioauditor.gov](mailto:vrpulley@ohioauditor.gov).