



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## 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:** August 26, 2025

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, 2025 through June 30, 2025 is now available (attached). Auditors should review and include this memo 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 which you can see if you expand the navigation pane of the PDF.

Subsequent requests for the Memo can be requested at [IPACorrespondence@ohioauditor.gov](mailto:IPACorrespondence@ohioauditor.gov).

Questions related to the Ohio Pooled Collateral System can be directed to Amanda Davis with the Center for Audit Excellence at [AMDavis@ohioauditor.gov](mailto:AMDavis@ohioauditor.gov).