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IPA Correspondence

To: All IPA Firms
From: Auditor of State's Center for Audit Excellence
Subject: 2025 OMB Compliance Supplement
Date: October 7, 2025

The 2025 OMB Compliance Supplement has not yet been issued; however, the Center for Audit Excellence developed the 2025 SEFA Completeness Guide, RSAR, and FACCRs using the **draft** 2025 OMB Compliance Supplement which have been posted to the [Single Audit Practice Aids and Audit Report Shells](#) and [FACCRs](#) pages of our website.

Auditors may use these practice aids to begin audit work for fiscal year 2025 audits; however, single audits cannot be released until the **final** Supplement is issued and working papers are updated to reflect any changes.

While OMB has indicated that major changes are unlikely, **there is no guarantee. Auditors proceeding with the draft must exercise caution**, as updates could affect completed work. CFAE will provide updates when the final Supplement is released.

Please contact AOSFederal@ohioauditor.gov if you have any questions or concerns.