



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: 2026 Ohio Compliance Supplement
Date: November 21, 2025

The 2026 OCS has been posted to <http://www.ohioauditor.gov/references/compliancemanuals.html>. (If you have trouble seeing the 2026 OCS at this link, please refresh your screen or hit F5.)

A summary of changes from 2025 to 2026 is attached. Audit years ending 12/31/2025 must include the new 2026 OCS if compliance testing has not yet started. If you have already pulled the 2025 compliance supplement into your 12/31/2025 (or later) project you must evaluate which edits are considered significant to your engagement and therefore require replacing or adding the corresponding updated sections. You may include the attached file in your work papers with cross references to updated compliance testing where applicable, for the remaining modified sections.

A couple of important notes:

1. For those auditors involved with performing audits of the state retirement systems, please specifically refer to footnote 9 of the OCS-Exhibit 6 tab of the 2026 Legal Matrix spreadsheet which notes that employees of the state retirement systems are not considered state employees for the purposes of Ohio Rev. Code § 117.103.
2. In addition to testing performed within the Ohio Compliance Supplement, auditors of state institutions of higher education should be aware of and perform testing related to the enactment of Ohio Rev. Code § 3333.074 regarding information which must be filed with the chancellor of higher education and Ohio Rev. Code § 3345.591 which includes a requirement for auditors to audit safeguards implemented by the state institutions of higher education under division (E) of this section in the course of their financial audits. These changes are **in addition** to other compliance testing included in the Ohio

Compliance Supplement and are a result of HB 96 (136th GA) effective September 30, 2025.

Questions may be directed to Vance Pulley, Technical Lead, with the AOS Center for Audit Excellence at vrpulley@ohioauditor.gov.