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IPA Correspondence

To: All IPA Firms
From: Auditor of State's Center for Audit Excellence
Subject: 2025 OMB Compliance Supplement Update
Date: December 21, 2025

The final 2025 OMB Compliance Supplement (the Supplement) was released on November 25, 2025. There were no changes from the draft version issued earlier this year.

The Center for Audit Excellence (CFAE) updated the 2025 SEFA Completeness Guide, FACCRs, and RSARs to remove the "Caution" note located on the first page of the SEFA Completeness Guide, the first page of each FACCR, and the Entity Information tab in each RSAR. No additional changes were necessary to these documents and the updated versions are posted to the [Single Audit Practice Aids and Audit Report Shells](#) and [FACCRs](#) pages of our website. Auditors who have already begun Single Audit procedures using the AOS practice aids released in October should delete the "Caution" note from the first page of each FACCR and the Entity Information tab of the RSAR.

With the issuance of the final Supplement, Single Audits no longer need to be held.

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