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## IPA Correspondence

**To:** All IPA Firms  
**From:** Auditor of State's Center for Audit Excellence  
**Subject:** County Board of Election Procedures  
**Date:** January 9, 2026

We are again requiring additional procedures to be performed, when updated, over County Boards of Election during Fiscal Year 2025 County audits. The Ohio Secretary of State (SOS) and Ohio Auditor of State (AOS) continue to jointly work on a project to verify if County Boards of Election are adopting certain policies and procedures and following them as required by the SOS. The procedures utilized in 2024 County audits are currently in process of being updated and will be provided as soon as the update is complete. The procedures will be required to be performed on all Fiscal Year 2025 County engagements.

These procedures will be very similar to last year and will mainly require inquiries and reviews of policies and procedures. Detailed tests or walk-throughs are not anticipated or expected.

Please be aware that the Boards may be sensitive to our questions as, in most cases, we do not typically perform many procedures over these Boards. Please contact Board personnel in advance to schedule a convenient time to perform the procedures and provide identification when on site.

Any questions or findings resulting from these procedures should be communicated to Rich Cunningham with the Center for Audit Excellence at [rlcunningham@ohioauditor.gov](mailto:rlcunningham@ohioauditor.gov).