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IPA Correspondence

To: All IPA Firms

From: Auditor of State's Center for Audit Excellence

Subject: Schools – 2025 Ohio Compliance Supplement Section 4D-2 Testing T-1 and T-2 Reports

Date: February 17, 2026

We have become aware of an issue in which audit teams are experiencing difficulty obtaining the T-1 and T-2 Transportation Reports from Ohio schools when testing Ohio Compliance Supplement (OCS) Section 4D-2, particularly in instances where the school did not retain copies of the reports.

The Ohio Department of Education and Workforce (DEW) recently implemented a system upgrade that is temporarily preventing schools from accessing previously submitted T-1 and T-2 Reports. We have contacted DEW for additional information; however, at this time DEW is unable to confirm how long the reports will remain unavailable. This condition is expected to be temporary.

If audit teams have not yet tested OCS Section 4D-2 and the school did not retain copies of the T-1 and T-2 Reports necessary to perform the testing, the Auditor of State (AOS) will not require testing of OCS Section 4D-2 for fiscal year 2025.

OCS Section 4D-2 is classified as a stewardship test. Accordingly, the inability to perform this testing does not impact the audit opinion. While this represents a scope limitation, it is not considered significant to the overall scope of the audit or to the opinion on the financial statements. Additionally, there are no control documentation requirements, as these procedures fall outside the requirements of AU-C 250.

Although this issue does not affect the audit opinion or overall audit scope, audit teams must retain a copy of this communication in the audit working papers as support for not performing testing under OCS Section 4D-2.

Questions can be directed to Vance Pulley at VRPulley@ohioauditor.gov or Nikki Vogel at NLVogel@ohioauditor.gov with the Center for Audit Excellence.