



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: Status of County Board of Election Procedures
Date: April 23, 2026

Due to delays in developing the County Board of Election procedures for the 2025 audits, primarily related to the Secretary of State's (SOS) Office review process and the need to address their questions, final procedures will be issued later than anticipated. While the finalized procedures are expected to be generally consistent with those used in prior years, there are important scheduling constraints to note.

At the request of the SOS office, audit testing should **not** be conducted prior to the primary election or during the 21-day post-primary wrap-up period. As a result, audit testing should **not** be scheduled to be performed before May 26, 2026. This timeline should still provide sufficient time to complete all required procedures, including for counties issuing an ACFR.

If circumstances require testing to occur earlier, you **must** coordinate directly with your County Board of Elections to arrange a convenient time for the Board of Elections after the primary election.

Additionally, auditors are required to provide a minimum of two weeks' advance notice to the applicable Board of Elections prior to any on-site visit. This notice **must** include the planned visit dates and the names of all audit personnel who will be performing the procedures. The same information must also be sent via email to Jonathan Gormley, Director of Regional Operations for the SOS at jgormley@ohiosos.gov. He will coordinate with regional liaisons, who will in turn communicate with the Boards of Elections to help ensure a smooth testing process.

Audit staff should bring a business card or other appropriate identification from your firm when reporting on site, as it will be required for access by Board of Elections personnel.

Any questions should be communicated to Rich Cunningham with the Center for Audit Excellence at rlcunningham@ohioauditor.gov.