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IPA Correspondence

To: All IPA Firms

From: Auditor of State's Center for Audit Excellence

Subject: Office of the Ohio Treasurer of State (TOS) – Ohio Pooled Collateral System (OPCS)

Date: August 5, 2026

Below is the guidance we sent to AOS auditors relating to the bi-annual memo over the Office of the Ohio Treasurer of State (TOS) – Ohio Pooled Collateral System (OPCS). IPAs should determine the audit implications for their specific audits. This memo (in addition to past memos) can be found on the IPA OneDrive at My files>IPA Resources>Ohio Pooled Collateral System Memos.

“The Ohio Pooled Collateral System (OPCS) memo for the period of January 1, 2025 through June 30, 2026, is now available. Auditors should review and include this memo in the working papers for audits where the auditee had significant deposits with financial institutions enrolled in the OPCS during this time. There are no identified errors.

Also, please note, there is an attachment included which you can see if you expand the navigation pane of the PDF.”

Questions related to the Ohio Pooled Collateral System can be directed to the Center for Audit Excellence at OCS@ohioauditor.gov.