



From: Ohio Auditor of State's Audit Administration

To: All IPA Firms

Subject: Client eService Accounts

Date: April 19, 2019

Each client of the Auditor of State's (AOS) office has an AOS eServices account. The eServices account is utilized for various communications between AOS and the client, including information related to audits contracted to Independent Public Accounting firms (IPA). These client eServices accounts are to only be accessed by the entity's fiscal officer/designated contact.

It has been brought to our attention that a client's eServices account was accessed by a representative of an IPA firm. The firm representative logged into the client's eServices account in order to approve contract modifications on behalf of the client, after the IPA firm received verbal approval from the client. This improper approval was identified via the IP address used to access the client's eServices account.

The Modification Agreement form is a legally binding contract between AOS, the IPA firm and the client, which modifies an existing contract between these parties. An IPA firm representative does not have the legal authority to sign a contract on behalf of the client. Only authorized designees of the representative entity who have been given full authority to approve and sign the document may do so. Identification of an IPA firm representative signing on behalf of a client may result in punitive action by the AOS.

If a client has difficulty accessing their AOS eServices account and is asking for guidance from your firm, please contact our office via IPACorrespondence@ohioauditor.gov for assistance.