

**From:** Auditor of State's Center for Audit Excellence

**To:** All IPA Firms

**Subject:** Alternative Compliance Examination (ACE) Practice Aids

**Date:** June 30, 2023

Updates have been made to the ACE Eligibility Checklist and Report Shell available on the Single Audit Practice Aid and Audit Report Shells page of the Auditor of State website. Updates included references to the 2022 OMB Compliance Supplement.

The updated documents can be located at: <a href="https://ohioauditor.gov/references/practiceaids.html">https://ohioauditor.gov/references/practiceaids.html</a>

Questions can be directed to the Center for Audit Excellence at AOSFederal@ohioauditor.gov.