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Auditor of State

From: AOS Administration
To: All IPA Firms
Subject: Audit Release Clarification
Date: October 2, 2017

Our office has been made aware of some confusion related to release of audit reports prior to certification by the Center for Audit Excellence (CFAE).

Section IV.E., *Date Final Report is Due*, of the Auditor of State Request for Proposal document states the following:

Once all issues for discussion are resolved and the post audit conference held/waived by the Public Office, the final signed report shall be delivered to [Public Office Contact] and the Auditor of State in an unlocked, electronic portable document format (pdf), no larger than 5 MG, which meets all Single Audit format requirements, if applicable, within ten (10) work days. The management letter should be a separate pdf file. For Single Audits, an electronic copy of the Data Collection Form should be submitted as a separate portable document format (pdf) file. Names can be typed into the signature line for the Auditor of State's copy.

The IPA may release the report at this point, provided the report is accompanied by a Transmittal Letter indicating the following language:

“This report is subject to review and acceptance by the Auditor of State’s office, and the requirements of Ohio Revised Code § 117.25 are not met until the Auditor of State certifies this report. This process will be completed by the Auditor of State in a reasonable timeframe and reports are subject to change if the Auditor of State determines that modification of a report is necessary to comply with required accounting or auditing standards or Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.”

The intent is the report should not be released to any outside party without the transmittal letter language if the report has not been certified by CFAE; therefore, to avoid further confusion, we are modifying the Request for Proposal language to state:

The IPA **and Public Office** may release the report at this point, provided the report is accompanied by a Transmittal Letter indicating the following language:

This requirement applies to all current contracts; therefore, please ensure your clients are aware the audit report should include the Transmittal Letter language if the report is released prior to certification by the Auditor of State’s Office.

If you have any questions or concerns, please email IPACorrespondence@ohioauditor.gov.