

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Audit Administration  
**To:** All IPA Firms  
**Subject:** Updated Requirements for Submission of Reports to the Center for Audit Excellence  
**Date:** October 12, 2020

---

The Auditor of State's Office is modifying our report submission process in order to streamline report issuance. One component will be an upcoming change to the method for IPA firms to submit reports to the Auditor of State Office's Center for Audit Excellence (CFAE) for review.

In preparation for the upcoming change, we are updating the report format requirements for submissions from IPA firms. These requirements will be referenced in Sections IV(C) and IV(E) of future "request for quote" (RFQ) and "request for proposals" (RFP), respectively, but are also applicable to report submission to CFAE for all existing contracts. These requirements must be followed for all submissions to CFAE beginning **November 1, 2020**; however, earlier application is encouraged.

When the submission method is changed (in the future), your firm will only be permitted to submit three (3) documents:

*Report (i.e. the audit report or agreed-upon procedures report)*  
*Management Letter, if applicable*

Sections IV(C) of the RFQ and IV (E) of the RFP currently require the management letter to be a separate PDF file; however, the requirements for presentation of the report document have been limited to an **unlocked**, electronic portable document format (PDF), no larger than 5 MB, which meets all Single Audit format requirements, if applicable.

While these requirements continue to be applicable, the following report format requirements are being added:

- Cover Page\*, which includes the following in all capital letters:
  - ENTITY NAME
  - ENTITY COUNTY
  - REPORT TYPE (e.g. REGULAR AUDIT, SINGLE AUDIT or AGREED-UPON PROCEDURES)
  - REPORT PERIOD (e.g. FOR THE YEAR ENDED\_\_\_\_\_ or FOR THE YEARS ENDED DECEMBER 31, 20XX - 20XX-1)

\* If the full audit is issued **as part of** the ACFR, a separate cover page is not required since the ACFR includes a cover and is at the beginning of the document. If the ACFR is issued prior to the full audit and is; therefore, included as an attachment in the audit report, a cover is required.

- Table of Contents **linked** to each item listed – optional table of contents examples are available on the Auditor of State website. The table of contents for a ACFR included as an attachment should also be linked.

- Standard Bookmarks (not applicable to AUPs or management letters)

Financial Audit:

- Cover
- Table of Contents
- Financial Section (*set at section divider or Independent Auditor's Report*)
- Schedule of Expenditures of Federal Awards (*if applicable*)
- Compliance Section (*set at section divider or GAGAS report*)
- Schedule of Findings (*if applicable*)
- Summary Schedule of Prior Audit Findings (*if applicable*)
- Corrective Action Plan (*if applicable*)

**If ACFR, and is issued prior to release, add the following:**

**Note:** The ACFR is normally issued prior to the full audit. If the full audit is issued as part of the ACFR, the following sections should replace the first three bookmarks under Financial Audit above.

Comprehensive Annual Financial Report (ACFR):

- Cover
- Table of Contents
- Introductory Section
- Financial Section
- Statistical Section

**Standard File Name Protocol**

The file name should include the entity name, the period year end(s) in the report and the entity county.

Each space in the name should be an underscore rather than a space. The exception is an entity with a hyphen in the name.

*Examples:*

Sandusky\_Township\_20\_19\_Sandusky

Milan-Berlin\_Township\_Public\_Library\_20\_19\_Erie

If applicable, the management letter file should include \_ML at the end of the file name.

If you have questions, please email [IPACorrespondence@ohioauditor.gov](mailto:IPACorrespondence@ohioauditor.gov).