

OCS Instructions

The **2026 Ohio Compliance Supplement (OCS)** is now available at www.ohioauditor.gov, under *Resources / Publications & Manuals*. (Auditor of State staff can also use the 2026 OCS procedures built into TeamMate.)

Sections that are **only** applicable to Traditional Schools, Community Schools, ESCs, or STEM/STEAM Schools are self-contained in Chapter 4 to allow AOS to update and release school compliance changes separately (generally in the spring/early summer) from the remainder of the Supplement, when appropriate. Sections of the Ohio Compliance Supplement which apply various entity types (sometimes also including schools) are contained in Chapters 1-3 or the OPM.

The OCS Implementation Guide contains important information regarding compliance testing and should be used in conjunction with the four OCS Chapters.

The Auditor of State selects a few audits randomly each year, to test certain requirements listed in the OCS Optional Procedures Manual.

How to Identify Changes:

The OCS consists of four chapters and the OPM, and the Table of Contents is located in the front of each chapter, which identifies legislative requirements. In years where such exists, the table identifies superseded legal requirements or sections that were moved to another chapter using strikeout font; it also identifies new sections with “(NEW)”.

We have included a box at the top left-hand corner within each modified step indicating if the section is a revised or new legislative requirement. The effective date also appears to enable you to easily determine if the revision applies to the audit period. Below is an example appearing in the OCS:

<p><u>Revised: HB 96, 136th GA</u> <u>Effective: September 30, 2025</u></p>
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In addition to the box described above, the OCS uses double underlining to indicate new or revised legislative or accounting standard requirements.

The OCS uses waved underlining to highlight:

- Pre-existing laws we have now determined auditors should test or consider (i.e. requirements not appearing in former OCS editions).
- New or amended guidance. Most of these changes represent information we believe will enhance understanding compliance auditing or reporting.

The OCS uses ~~strike-out~~ font to indicate replaced or omitted legislative requirements. We have not deleted these sections since they may still apply to part of an audit period. Also, retaining this information will help users better understand the changes.

How to Apply to Current Engagements:

This May 2026 Ohio Compliance Supplement (OCS) replaces the November 2025 version and applies to engagements with fiscal years ending December 31, 2025 through November 30, 2026. The only difference between the November 2025 and May 2026 versions is the release of the 2026 Chapter 4, and the updates included within it. **Auditors with engagements in process prior to the November 2025 issuance of the 2026 Supplement need not discard work performed using the 2025 OCS. However, they must compare the 2026 changes to their work from the 2025 OCS and ensure they have tested the legal provisions applicable to their audit period. More than one legal requirement could apply if a legislative change was effective during the audit period. Refer to the change document sent to AOS staff & IPA's.**