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OHIO COMPLIANCE SUPPLEMENT Preface

This is the latest edition of the Ohio Compliance Supplement, superseding the November 2025 version. This edition incorporates significant new or revised legal and regulatory requirements as well as comments we have received from auditors and our clients. The following page, titled OCS Instructions, explains how to identify updates.

In accordance with *Government Auditing Standards*, financial statement audits include reporting on compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements or other financial data significant to the audit objectives. (*Government Auditing Standards*, 6.41(a) (2018, as revised in April 2021))

It is the responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements. (*Generally Accepted Auditing Standards*, AU-C 250.03)

Ohio law requires audits of each public office. These audits help determine whether the government's financial statements are fairly presented and whether management has complied with significant laws and regulations.

The Ohio Compliance Supplement contains certain laws and regulations which are of considerable public interest, or are of the type auditors generally consider direct and material. Though the Ohio Compliance Supplement should not be a substitute for legal advice from your statutory counsel, nor a comprehensive listing of applicable laws and regulations, it is designed to help auditors and public offices identify and familiarize themselves with certain laws and regulations which generally apply to a variety of local governments and colleges and universities.

The Ohio Compliance Supplement is available in electronic format via the Auditor of State's website at www.ohioauditor.gov. However, if you are unable to access the website or have difficulty accessing these files, please contact the Center for Audit Excellence at 1-800-282-0370.

As in the past, we plan to regularly update the Ohio Compliance Supplement. Comments we receive from our staff and others are an important source of revisions and improvements. We appreciate your input as we annually update and improve the Ohio Compliance Supplement.

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Auditor of State

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