

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: 2019 Ohio Compliance Supplement - UPDATE

Date: September 26, 2019

The 2019 OCS (PDF and Word versions) has been updated at <http://www.ohioauditor.gov/references/compliancemanuals.html>. This update reflects changes to the following sections:

- 2-23 - Availability of public records: The procedures therein are to be tested for 6/30/19 engagements.
- 3-2 - Meeting of public bodies to be open, exceptions, and notice: The procedures therein are to be tested for 6/30/19 engagements.
- 3-19 – Submission of information for National Instant Criminal Background Check System (NICS): Update for revisions to the reporting process.
 - The NICS FAQ has been updated and posted on the Auditor of State website at: <http://www.ohioauditor.gov/references.html>

Please contact the Center for Audit Excellence with any questions.