

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence  
**To:** All IPAs  
**Subject:** Department of Education Single Audit Filing – Transmittal Language  
**Date:** October 22, 2024

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The Uniform Guidance requires the Single Audit reporting package to be filed the earlier of 30 days after the auditee receives the auditor report or nine months after the end of the audit period. Earlier this year, the U.S. Department of Education (USDE) published an announcement indicating that any Single Audit report submitted to the Department after June 30, 2024 will be evaluated for timely submission. USDE indicated the auditor signature date would be used for purposes of establishing the date of the auditee's receipt of the audit report for this evaluation.

Auditor of State (AOS) Request for Proposals (RFP) allows for Independent Public Accountants (IPAs) to release their report when it is submitted to AOS provided it is accompanied by a transmittal letter including 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.”*

To facilitate the timely filing of Single Audits following USDE's interpretation, IPAs are not required to include the transmittal letter language referred to above when filing Single Audit report packages with the Federal Audit Clearinghouse. This will enable IPAs to file Single Audit reports prior to the completion of the desk review by the Auditor of State, to help prevent the USDE from considering these filings to be late based on the auditor signature date. In situations where material errors are identified during the AOS review of the reports that require a report revision, IPAs would be required to resubmit the Single Audit report with the Federal Audit Clearinghouse.

The transmittal letter language referenced above, is still required for releases prior to the AOS desk review for purposes other than Single Audit submission.

Questions can be directed to [IPACorrespondence@ohioauditor.gov](mailto:IPACorrespondence@ohioauditor.gov).