

Ohio Auditor of State IPA Contracting Process

Authority to Audit

Ohio Revised Code Chapter 117

- State and local audit authority
- Authority to contract with Certified Independent Public Accountants



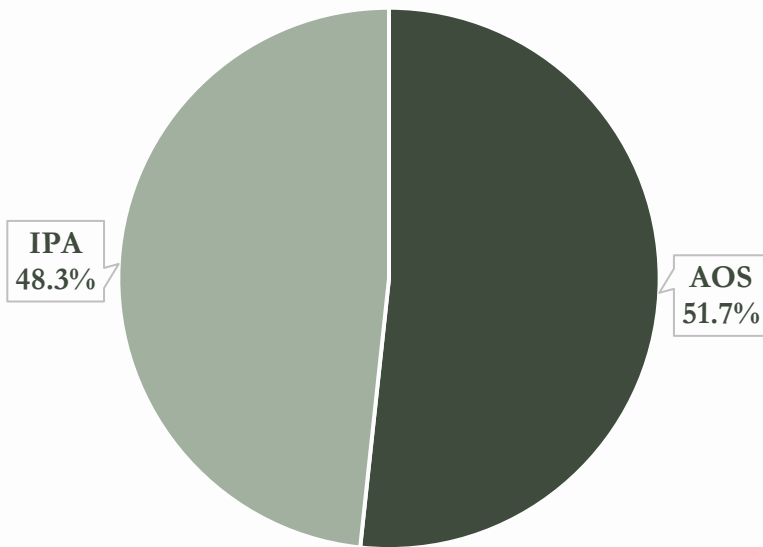
OHIO LAWS & ADMINISTRATIVE RULES

LEGISLATIVE SERVICE COMMISSION

Magnitude of IPA Contracting

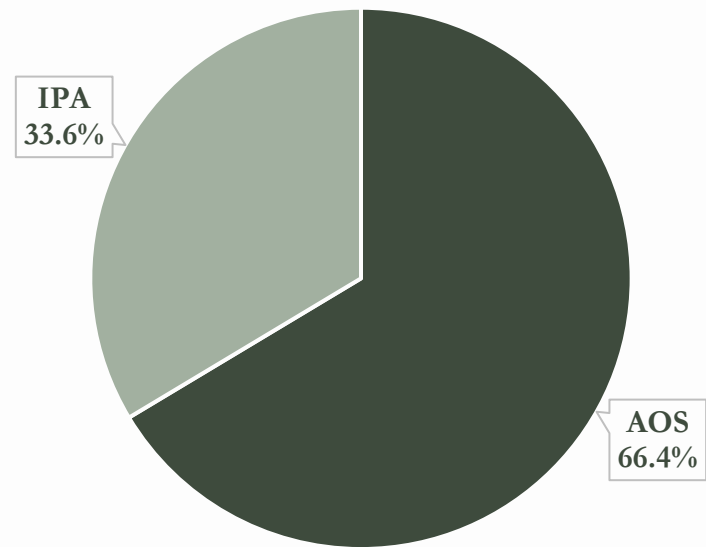
Audits Released in 2025

6/30 Year End



■ AOS ■ IPA

12/31



■ AOS ■ IPA

IPA Registration

- How to register - <https://ipaportal.ohioauditor.gov/account/register>
- Approval Process
- Ability to Express Interest in Contracts/Bid on Contracts

Independent Public Accountant (IPA) Registration

Welcome to the Auditor of State's Independent Public Accountant (IPA) Registration site. Each IPA firm who plans to perform audits under contract with the Auditor of State is required to register through this website. One "account" will be established for each IPA firm, and all firm-related information should be entered by a representative equivalent to a partner level for the firm. Once the firm account has been established and approved by the Auditor of State, additional firm contacts may be added and given access to the IPA Portal. Each firm contact must be assigned a "Role" to control access to perform certain functions on the IPA Portal. Only firm partners/principals or equivalent should be assigned the "Partner Role." Other firm staff can be assigned a "Processing Role" or a "View Only Role". Individuals with a "Partner Role" will be responsible for ensuring the information in the account remains current and accurate. If the firm has multiple offices/locations which will be expressing interest in contracts; those offices/locations can also be added once the firm is approved by the Auditor of State.

Please have all necessary information available to complete the registration process in one session as this site will not retain draft or partially completed information. Required information will include the firm's name, FEIN/Tax ID #, the firm's Ohio office address/phone, registering partner contact information, State registration/CPA permit #, and office staffing levels by position. In addition, you will be required to upload PDF copies of:

- The firm's Equal Employment Policy
- The firm's Policy on Auditor Independence (Government Auditing Standards)
- The firm's most recent external quality control review report (Note: The review report must state it is in accordance with Government Auditing Standards and be dated within the last three (3) years.)
- If an MBE or EDGE firm, the related Ohio DAS Certification

[Begin Registration](#)

Quick Guide - IPA Registration
Click below for the IPA Registration Quick Guide
[Learn more >](#)

Problems with your firm's registration?
Please contact IPACorrespondence@ohioauditor.gov

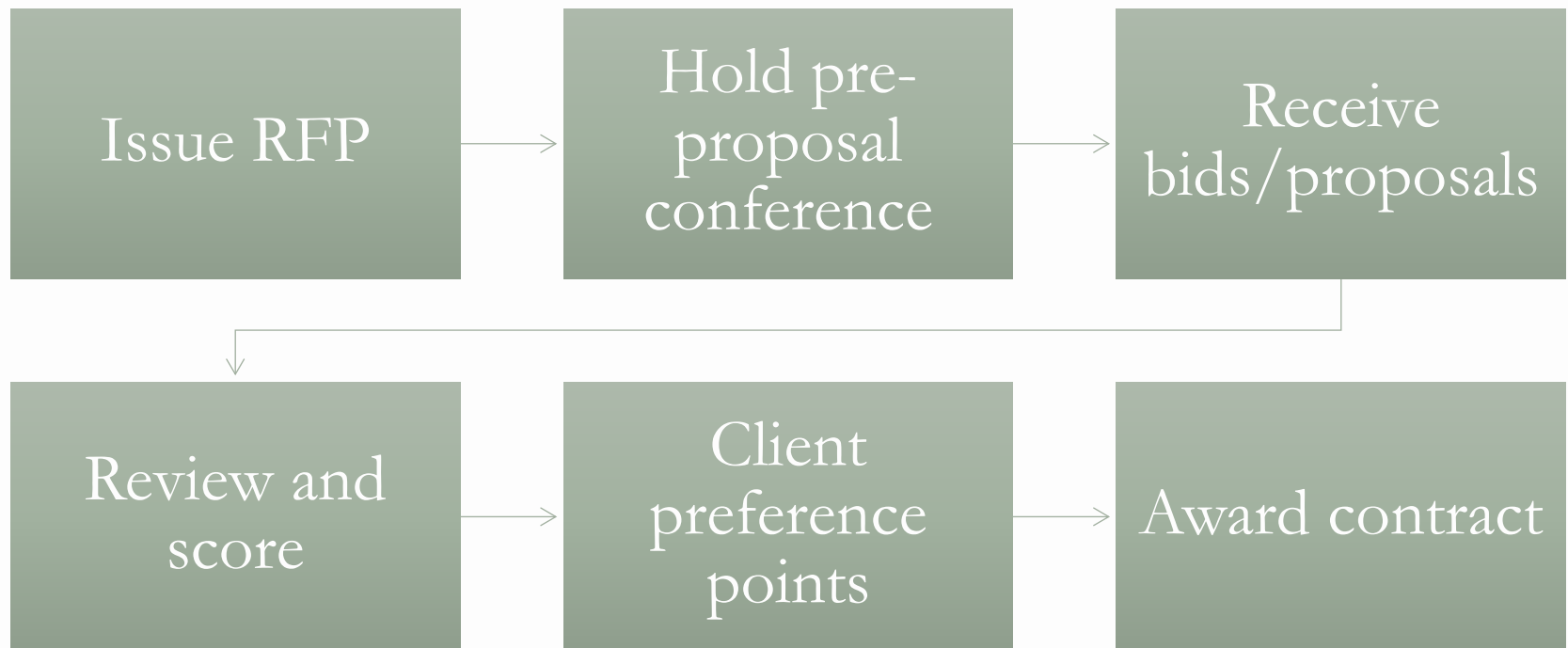
Regional Planning

Twice a year – Books of Business

10-year rule

Tiers/Bundles

Contracting Process



IPA Portal

Client listing of all awarded contracts

View unaudited financial statements

Initiate contract modifications

Submit invoices to the client

The screenshot displays the IPA Portal interface. On the left, there are three panels: 'Julian and Grube, Inc. Firmid: 36' with firm status and review dates; 'Logged in As: Ami Mayne' with email; and 'Offices:' with two address entries. The main area features a 'Welcome to the Ohio Auditor Of State IPA Portal' message and a grid of blue navigation buttons: 'Express Interest in Contracts', 'View Bid Requests', 'Update Firm Information, Contacts, & Offices', 'Scores & Report Status', 'View Client Detail & Hinkle System Filings', 'Invoicing', and 'Document Center'. At the bottom, an 'IPA Resources:' section lists 'AOS Master Community School Spreadsheet.xlsx'.

IPA Contracting Resources

The screenshot shows the Ohio Auditor of State website's "Reference Materials" section. The header includes the Ohio Auditor of State logo and navigation links: AUDITS, LOCAL GOVERNMENTS, OPEN GOVERNMENT, TRAINING, RESOURCES, CONTACTS, ABOUT, and NEWSROOM. The main content area is titled "Reference Materials" and includes a sub-header: "The Auditor of State's Office offers local governments and IPA firms a full range of professional consulting, accounting, and financial reporting resources." Below this, there are several sections: "OneOhio Receivable" with a link to "OneOhio Opioid Settlement Receivable Calculation (xlsx)" (Updated 7-29-2024) and "OneOhio Opioid Receivable Guidance (pdf)" (Updated 8-4-2025); "Client Reference Material(s)" with a link to "Responsibilities of Those Charged with Governance (pdf)"; "Divisions" with links to "Local Government Services (LGS)" (Local Government Services, 800-345-2519, Contact LGS Form) and "Independent Public Accountants (IPA)" (IPA Resources, Reporting Materials, IPA Correspondence); and "Uniform Accounting Network (UAN)" (IPA firms can check the progress of a report: UAN Filing Status -> UAN Training: Watch the Audit Workbench Software Webinar). A left sidebar contains various navigation links such as "Reference Materials", "Clients & IPA Firms", "Frequently Asked Questions", "Financial Statement Shells & Notes", "Ohio Compliance Manuals", "Single Audit Practice Aids & Report Shells", "Federal Award Compliance Control Records (FACCR)", "Agreed-Upon Procedure Shells", "Audit Report Shells", "Additional Audit Guidance", "Ohio Laws & Rules", and "Publications & Manuals".

Guide to the IPA Portal

FAQs for clients and IPAs

IPA Correspondence

Reference Materials for Audit

Annual IPA Conference

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