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From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: 2015 OCS
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The 2015 OCS (PDF and Word versions) has been posted to the Internet <https://ohioauditor.gov/references/compliancemanuals.html>. Significant changes from 2014 to 2015 are outlined in the attached file.

Audit years ending 12/31/14 must include the new 2015 OCS if compliance testing has not yet started. If you have already used the 2014 compliance supplement in your 12/31/14 (or later) audit you must replace it with the 2015 OCS or include the attached file in your work papers with cross references to updated compliance testing where applicable.

Please contact the Center for Audit Excellence with any questions.