

# Auditor of State Designated Tier 1 Clients

(As of April, 2026)

The Auditor of State's (AOS) Office designates each client as Tier 1, 2 or 3. The Tier 1 clients are those considered to be large, complex, high profile and/or require specialized IPA experience by the AOS. The designated Tier 1 clients are listed below by region. **Please note:** Inclusion on this list is **not** an indication the audits of these clients will be contracted to an IPA. Some of these clients, such as the State of Ohio, have historically and will continue to only be audited by the AOS. The audits of any Tier 1 clients will appear on the AOS Open Bid List if their contract will be up for bid.

## **Region/Client:**

### **Central Region:**

Central Ohio Transit Authority, Franklin County  
City Of Columbus, Franklin County  
Columbus City School District, Franklin County  
Columbus MHA, Franklin County  
Columbus Regional Airport Authority, Franklin County  
Franklin County  
Omega JV-1, 2, 4, 5, 6 and MESA, Franklin County

### **East Region:**

City of Akron, Summit County  
Metro RTA, Summit County  
Summit County

### **Northeast Region:**

City of Cleveland, Cuyahoga County  
Cleveland Municipal School District, Cuyahoga County  
Cuyahoga County  
Cuyahoga MHA, Cuyahoga County  
Ohio Lottery Commission, Cuyahoga County  
Ohio Turnpike Commission, Cuyahoga County  
The MetroHealth System, Cuyahoga County

### **Northwest Region:**

City of Toledo, Lucas County  
Lucas County, Lucas County

### **Southwest Region:**

Cincinnati CSD, Hamilton County  
City of Cincinnati, Hamilton County  
Hamilton County  
Metropolitan Sewer District, Hamilton County  
Ohio-Kentucky-Indiana Regional Council of Governments, Hamilton County  
Port of Greater Cincinnati Development Authority, Hamilton County

**Southeast Region:**

None

**State Region:**

Bureau of Workers' Compensation, Franklin County

Bowling Green State University, Wood County

Cleveland State University, Cuyahoga County

Columbus State Community College, Franklin County

Kent State University, Portage County

Miami University, Butler County

Northeastern Ohio Universities College of Medicine and Pharmacy, Portage County

Ohio Police and Fire Pension Fund, Franklin County

Ohio Public Employees Retirement System (OPERS), Franklin County

Ohio University, Athens County

Public Employees Deferred Compensation Program, Franklin County

School Employees Retirement System (SERS), Franklin County

State Highway Patrol Retirement System, Franklin County

State of Ohio CAFR and Single Audit, Franklin County

State Teachers Retirement System (STRS), Franklin County

The Ohio State University and components, Franklin County

University of Akron, Summit County

University of Cincinnati and components, Hamilton County

University of Toledo, Lucas County

Wright State University, Greene County

Youngstown State University, Mahoning County

**West Region:**

City of Dayton, Montgomery County

Montgomery County