



OHIO AUDITOR OF STATE KEITH FABER

From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: Changes to Federal Programs Passed Through ODOT

Date: January 8, 2026

Effective October 1, 2025, the Federal Highway Administration (FHWA) divided Assistance Listing #20.205 Highway Planning and Construction into multiple new Assistance Listing (AL) numbers. This change will impact ODOT subrecipients for audits of fiscal years ending on or after December 31, 2025.

Because of the way ODOT receives and allocates FHWA funding, identifying the correct AL number(s) for each project will be complex. Subrecipients will not know which AL number(s) applies until ODOT provides that information, and individual projects may receive funding under several AL numbers over time.

ODOT's subrecipients have not received communication from ODOT regarding these changes. As a result, clients do not have the information necessary to accurately identify the AL number(s) under which expenditures should be reported and may improperly assume all ODOT pass-through expenditures fall under AL #20.205. ODOT stands ready to complete client-requested confirmations, as detailed in the SEFA Completeness Guide and AL #20.205 FACCR, which will provide subrecipients with an accurate breakdown of the AL numbers associated with their ODOT projects and the expenditures to be reported under each AL number.

Please contact AOSFederal@ohioauditor.gov if you have any questions or concerns.