

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: OCS 2B-8 Appendix A – StaRS

Date: February 9, 2026

Beginning with audit periods **ending** 11/30/2025 and 12/31/2025 (including both one- and two-year engagements) and all subsequent audit periods until further notice, AOS will no longer require testing of StaRS best practices (Ohio Compliance Supplement (OCS) 2B-8 Appendix A). OCS 2B-8 Appendix A will be evaluated for potential inclusion in the 2027 OCS Optional Procedures Manual (OPM). Please note that this only impacts the procedures in OCS 2B-8 Appendix A. The procedures outlined in OCS 2B-8 regarding public records and open meetings laws are still required.

The 2027 Ohio Compliance Supplement and AUP report shells and guidance will be updated on their regular annual schedule.

The Sunshine Law Star Rating System (StaRS) form is no longer required to be submitted to IPAResult@ohioauditor.gov for audit periods ending 11/30/2025 and 12/31/2025 (including both one- and two-year engagements) and all subsequent periods.

Questions can be directed to Vance Pulley, CFAE Technical Lead, at vrpulley@ohioauditor.gov.