

# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
(614) 466-3402 or (800) 443-9275  
Central\_IPA@ohioauditor.gov

Wednesday, February 5, 2025

Brenda Miller, Treasurer  
Mid Ohio Educational Service Center, Richland County  
890 W 4th Street - Suite 100  
Mansfield, OH 44906-2561

Dear Brenda Miller, Treasurer:

The Auditor of State (AOS) has determined that an Independent Public Accountant (IPA) firm will be engaged to perform the engagements related to the **Mid Ohio Educational Service Center, Richland County**, for the annual fiscal period ending June 30, 2025, and for the subsequent four (4) periods (July 1, 2024 through June 30, 2029). These services will be contracted in a pool with the entities listed below. With your input, we will be requesting proposals from several IPA firms to ensure that you receive the highest quality audit service at the lowest possible cost.

### **Central Region LSDs and ESCs - Pool of 5**

Knox County Educational Service Center, Knox County  
Cardington-Lincoln Local School District, Morrow County  
Madison Local School District, Richland County  
Mid Ohio Educational Service Center, Richland County  
Northwestern Local School District, Wayne County

In general, the Ohio Revised Code permits the AOS to solicit proposals from IPA firms to fulfill our audit mandate. In all cases, firms are selected through a competitive bidding process. Your participation in developing the Request for Proposals (RFP) is critical. We have enclosed a questionnaire to assist in the preparation of the RFP applicable to your audit engagement. **Please complete and return this questionnaire no later than 10 business days from date of this letter** (you may write directly on the questionnaire). We will then incorporate the information from the other entities, prepare the RFP and issue it to the designated IPA firms.

The proposals from the IPAs will be submitted directly to us for evaluation, after which we will send you the necessary instructions and related proposals. The Mid Ohio Educational Service Center will then have the opportunity to award 3 “Client Preference Points” to the technical and cost scores awarded by the AOS. The Mid Ohio Educational Service Center may use any methodology they determine appropriate to evaluate the proposals received to award these points. The maximum of 3 points may be awarded to only one firm; 2, 1 or zero points may be awarded to the remaining firms’ scores without limitation (OK to give two 2s, three 1s, all zero and so on). Each entity participating in the contract will have an opportunity to provide separate preference points, which will be averaged by the AOS to determine the overall “Preference Points” awarded. Final selection will be made by the AOS based on the total scores awarded.

**In addition to the IPA audit cost, you can expect to be billed by AOS for the costs incurred in preparing the Request for Proposals, reviewing the proposals, monitoring the work of the IPA, and reviewing the audit report, per the terms of the RFP.** The Auditor of State’s billing statements are available through the office’s eServices portal at <https://eservices.ohioauditor.gov>. Authorized client contacts must activate their eServices login to access and/or update information regarding their customer account, including entity contact information, billing and payments, and an eCheck option for online payments. Auditor of State billing statements are prepared monthly, and are sent to clients who have an outstanding balance through a paperless electronic billing system. Audit Services are charged monthly. You will receive an email notification at the beginning of the month that a statement is available for review. You can access your billing statement upon receipt through eServices, and payment is due by the date identified on the statement.

Should you have any questions concerning the engagement of an IPA or the contracting procedures, please contact me at 800-443-9275. I look forward to your early reply and, in advance of your cooperation, please accept my appreciation.

Sincerely,

KEITH FABER  
Auditor of State



Stacie L. Scholl, CPA  
Chief Auditor  
Central Region

Enclosures