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From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: 2016 Agreed-Upon Procedures (AUP) shells
Date: April 5, 2016

Updated 2016 Agreed-Upon Procedures (AUP) shells and an updated AUP eligibility checklist are now available on the Auditor of State website at:

<http://www.ohioauditor.gov/references/agreeduponprocedures.html>

Please contact the Center for Audit Excellence with any questions.