

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: AUP Clarifications

Date: April 7, 2020

The purpose of this memo is to provide some clarifications to AUP topics that have been brought to our attention.

Applicability of Procedures and Alternate Wording

Question:

What do I do if a step does not apply to my entity? Do I delete the step or is there other wording I should use?

Answer:

We have updated the "AUP Add in Sunshine Law Compliance Procedures" document that is located in the Audit Employees briefcase. This document is normally only used for entity reports that do not already have the Sunshine Law procedures reflected in the shells. However, we have updated it to include suggested language for the various Sunshine Law procedures that may not be applicable for to an entity because they didn't have a public records policy, or they didn't have any records requests for the audit period, etc.

Observations

Question:

How do I test these steps below with the Shelter at Home order in place?

- We inquired whether the [Entity] has a records retention policy, and observed that it is readily available to the public. [We found no exceptions.]
- We observed that the [Entity]'s poster describing their Public Records Policy was displayed conspicuously in all branches of the [Entity]. [We found no exceptions.]

Answer:

- We have contacted Legal on how to proceed and are waiting for guidance. As soon as we receive word, I will forward the information.

Confirmations

Question:

Can I use of the OPCS for confirmations?

Answer:

Yes you may use the system to complete the confirmation procedures. Below is example language that you may use in your report in place of the current step in the shells.

We confirmed the December 31, 2019 bank account balance(s) for the [Entity] through the Ohio Pulled Collateral System. [We found no exceptions.] We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.

Please contact the Center for Audit Excellence with any questions.