

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: AUP Report Shell Updates & CVB Fraud Inquiries
Date: April 27, 2023

The Income Tax procedures in the Village AUP Report Shell for 2021-2022 and 2022 engagements have been updated and posted to the internet at the link provided below. Replace the old language with the new Income Tax procedures for 2021-2022 and 2022 engagements if you have not already started testing Income Tax.

In addition to the change noted above, all AUP Report Shells have been updated and posted to the internet at <https://ohioauditor.gov/references/agreeduponprocedures.html> to reflect changes for entities that decline to provide written representation. There is no need to redo the AUP Report Shells if written representation is provided. However, if written representation is not provided, the revised language shown below and in the new shells should be used:

“Attestation standards established by the American Institute of Certified Public Accountants require that we request a certain required written representations from the [entity]. We requested that the [entity] provide such representations but the [Council and/or fiscal officer or clerk treasurer] refused to do so.”

Also, for Convention and Visitor's Bureaus (CVB), auditors will need to fill out the fraud inquiries attached in the AUP Checklist and include the inquiries in your working papers.

Questions can be directed to the Nikki Vogel at nlvogel@ohioauditor.gov.