

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence

**To:** All IPA Firms

**Subject:** AUP Updates

**Date:** January 31, 2023

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This memo provides Agreed Upon Procedures (AUP) updates for the following:

Biennial December 1, 2020 through November 30, 2022 engagements

Biennial January 1, 2021 through December 31, 2022 engagements

Annual January 1, 2022 through December 31, 2022 engagements

Biennial July 1, 2021 through June 30, 2023 engagements

Annual July 1, 2022 through June 30, 2023 engagements

Detailed below are the updated practice aids for the AUP engagement resources and the status of the remaining items still in process. All items identified below are posted to the internet. Changes are mainly due to 2023 OCS Updates and minor step clarifications and reorganizations. **Please make sure you are using the new updated AUP shells for the engagement periods listed above.**

## Agreed Upon Procedures

### **Items with updates and changes posted:**

- Sunshine Law Compliance Add-In Procedures
- AUP Eligibility Checklist – Refer to changes in criteria 4 and the corresponding footnote. The language was clarified.
- AUP Additional Guidance document
- AUP Report Shells:
  - Agricultural Society
  - Airport
  - Association Library

- Community Authority
- Community Based Correctional Facility
- Conservancy District
- Cemetery
- Convention and Visitor's Bureau
- Convention Facility
- Council of Government
- CoWide Emergency Management Agency
- Fire, Police, EMS or Ambulance District
- Joint Economic Development District/Joint Economic Development Zone
- Joint Juvenile Detention Facility/District
- Library
- Multicounty Correctional Center
- Park or Recreation Districts
- Port Authority
- Regional Planning Commission
- Regional Water Sewer District
- Sanitary District
- Soil and Water Conservation District
- Solid Waste District
- Special Improvement District
- Transportation Improvement District
- Township
- Village

**Items with updates/changes and will be posted soon:**

- AUP Report shells related to Landfills / Solid Waste Transfer Facilities

Questions can be directed to the Nikki Vogel at [nlvogel@ohioauditor.gov](mailto:nlvogel@ohioauditor.gov).