

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: AUP Updates - SSAE19 - Effective July 15, 2021
Date: June 29, 2021

Due to SSAE19, there will be changes in the AUP Practice Aids (Engagement Letter, AUP Report Shells, Representation Letters, etc.). We will be pushing out these new AUP practice aids prior to July 15, 2021 and will send an email when they are available. At this time, we do not anticipate a change in the procedures, just the report language and format.

For any AUP Report dated July 15, 2021 or after, you will need to use the updated AUP Practice Aids. For current ongoing engagements where the report will be dated July 15th or after, you will need to use the updated report shells and representation letter; however, you will not need to obtain a new engagement letter.

Questions can be directed to Nicole Vogel at NLVogel@ohioauditor.gov.