

IPA Correspondence

To: All IPA Firms
From: Auditor of State's Center for Audit Excellence
Subject: Agreed Upon Procedure Updates
Date: February 3, 2026

The communication below provides Agreed Upon Procedure (AUP) updates for the following engagements:

- Biennial December 1, 2023 through November 30, 2025 engagements
- Annual December 1, 2024 through November 30, 2025 engagements
- Biennial January 1, 2024 through December 31, 2025 engagements
- Annual January 1, 2025 through December 31, 2025 engagements
- Biennial July 1, 2024 through June 30, 2026 engagements
- Annual July 1, 2025 through June 30, 2026 engagements

Detailed below are the updated practice aids for the AUP engagements. All items identified below are posted to the Auditor of State's website at: [Agreed Upon Procedures](#)

NOTE: The engagement periods listed above will **REQUIRE** the new (January 2026) eligibility checklist for determination of eligibility. Please make sure you are using the updated AUP Report shells and practice aids for the engagement periods listed above as well.

Changes reflected in the practice aids include updates from the 2026 Ohio Compliance Supplement, AOS Bulletin 2025-007 Adoption of Cybersecurity Program, and minor step clarifications and reorganizations.

Agreed Upon Procedures

Items with updates and changes are posted:

Sunshine Law Compliance Add-In Procedures

AUP Additional Guidance document

AUP Eligibility Checklist

AUP Report Shells:

- Agricultural Society

- Airport
- Association Library
- Cemetery
- Community Authority
- Community Based Correctional Facility
- Conservancy District
- Convention and Visitor's Bureau
- Convention Facility
- Council of Government
- Countywide Emergency Management Agency
- Fire, Police, EMS or Ambulance District
- Joint Economic Development District/Joint Economic Development Zone
- Joint Juvenile Detention Facility/District
- Landfill
- 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
- Solid Waste Transfer Facility
- Special Improvement District
- Transportation Improvement District
- Township
- Village

Questions can be directed to the Nikki Vogel with the Center for Audit Excellence at nlvogel@ohioauditor.gov.