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IPA Correspondence

To: All IPA Firms
From: Auditor of State's Center for Audit Excellence
Subject: 2025 WebGAAP AUP Report
Date: April 21, 2026

Attached is a copy of the Agreed Upon Procedures (AUP) report for the **WebGAAP application** prepared by Schneider Downs & Co., Inc. The AUP is applicable for audits of WebGAAP entities for the period March 1, 2025 through December 31, 2025.

Please also note that the WebGAAP contains sensitive information, disclosure of which may compromise the auditee's security, and therefore may be exempt from public disclosure under the Ohio Public Records Act, RC 149.333.

In addition, IPA work papers are not considered public records. Under RC 4701.19, the statements, records, schedules, working papers, and memoranda prepared by a certified public accountant or public accountant in the course of performing an audit of a public office or private entity, except for reports submitted to the client, are not public records. Accordingly, to take advantage of these protections, firms should include the AUP in their audit working paper documentation.

Questions or subsequent requests for this AUP report can be directed to SSAE@ohioauditor.gov.