

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence  
**To:** All IPAs  
**Subject:** UAN Audit Workbench (AWB) Export Issue  
**Date:** February 24, 2021

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Please be advised the following issue has been identified in the AWB AUP Export:

- AUP shell guidance says:
  - “[Omit this procedure unless other receipts exceed 10% of all funds’ receipts.]  
Other Receipts<sup>Note</sup>  
We selected 10 other receipts from the year ...  
Note: Other Receipts includes all receipts not tested in the procedures included in this report (i.e. Transfers In, Property Taxes, Confirmable Receipts, etc. would be excluded from this total). Other Receipts should be assessed for each individual opinion unit separately.”
- Current AWB process:
  - The Receipt Benchmark Tab of the AUP export includes:
    - A benchmark for each opinion unit equal to 10% of Total Receipts,
    - Total ‘Other Receipts’ for each regulatory basis opinion unit
      - **The ‘Other Receipts’ totals inadvertently exclude ‘Licenses, Permits, & Fees’ and include ‘Special Assessments’.**
  - The ‘Other Receipts’ tab of the AUP export will automatically select 10 random items for testing when the total ‘Other Receipts’ exceed the calculated benchmark
    - **This selection inadvertently excludes ‘Licenses, Permits, & Fees’ and include ‘Special Assessments’.**
- Potential implication:
  - ‘Licenses, Permits, & Fees’ will never be subject to testing or included in the 10 selected items, regardless of their total,

- 'Other Receipts' may be showing as less than 10% of Total, when in fact they are more than 10% (or vice-versa)
- How to mitigate:
  - Whenever relying on the AUP shells for testing of a client that received 'Licenses, Permits, & Fees' or 'Special Assessments', auditors should manually modify the calculations in the Receipts Benchmark Tab and consider modifying the selection of 10 'Other Receipt' items to include some 'Licenses, Permits, & Fees' receipts if deemed necessary.

Future versions of the AWB will be released with corrections to this issue, so these mitigation procedures are only temporary.

If you have any other comments, questions, or concerns related to the new AWB Exports, please contact [awb@ohioauditor.gov](mailto:awb@ohioauditor.gov).