This memo provides updates for the AUP engagement resources for engagements with periods ending December 31, 2021 and June 30, 2022. All documents can be located on the Auditor of State website at: http://www.ohioauditor.gov/references/agreeduponprocedures.html
Changes noted below are related to 2022 OCS Updates and minor step clarification and reorganization.

**Agreed Upon Procedures**

**Items with updates and changes:**
- Cares Act Compliance Add-in Procedures
- Sunshine Law Compliance Add-In Procedures
- AUP Report Shells:
  - Agricultural Society
  - Airport
  - Anti-Bullying
  - Association Library
  - Community Authority
  - Community Based Correctional Facility
  - Conservancy District
  - Cemetery
  - Convention Facility
  - County Wide Emergency Management Agency
  - Joint Economic Development District/Joint Economic Development Zone
  - Joint Juvenile Detention Facility/District
  - Library
Items with updates/changes and will be available soon:

- Eligibility Checklist – Changes relate to clerical corrections and do not affect the criteria/determination.
- Remaining AUP Report Shells

Questions can be directed to: IPACorrespondence@ohioauditor.gov.