



Dave Yost
Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: RE: Boards of Health and FCFC AUPs
Date: February 6, 2015

We have been notified by the Ohio Department of Health that they will not accept AUPs for the Boards of Health and FCFC's to fulfill the audit requirement in their contracts. They are currently discussing the use of AUPs so this may change, but for now, Boards of Health and FCFC's are **not** eligible for AUPs if they receive monies from the Ohio Department of Health. Footnote 18 on the eligibility checklist is no longer applicable.

Please contact Trisha Wood at TAWood@ohioauditor.gov with any questions.