

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence  
**To:** All IPA Firms  
**Subject:** AUP Updates for Period Ending 12/31/2020 and 6/30/2021 Engagements  
**Date:** January 7, 2021

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This memo provides updates for the AUP engagement resources for engagements with periods ending December 31, 2020 and June 30, 2021. All documents can be located on the Auditor of State website at: <http://www.ohioauditor.gov/references/agreeduponprocedures.html>

Changes note below are related to 2021 Ohio Compliance Supplement (OCS) updates and minor step clarifications and reorganizations.

## **Agreed Upon Procedures**

Items with no changes:

- AUP Guidance Document

Items with updates and changes:

- AUP Eligibility Checklist – Significant changes are marked.
- AUP Report Shells currently available – Significant changes are marked.
  - Ag Society
  - Cemetery
  - Library
  - Township
  - Village
  - Sunshine Law Add-in Procedures

*Note: Please see special notes in the Township shell and below regarding UAN entities.*

Items still in process and hope to have completed by end of January at the latest:

- Remaining AUP Report Shells

**SPECIAL NOTE:**

Please pay close attention to the special notice below that has been added to all AUP report shells:

**Coronavirus Relief Fund Compliance**

**Procedures related to 2021 OCS Section 2-24 will need included once they are finalized. Am. Sub. H. B. No. 481 133<sup>rd</sup> G.A. Section 27(E) requires the Auditor of State to audit money in a subdivision's local coronavirus relief fund. Upon finalizing this OCS section, AOS will send out procedures to be incorporated into the AUP procedures, as well as additional guidance to aid in testing/reporting. Entities with coronavirus relief fund monies cannot be finalized and released without completing these additional procedures.**

**Additionally, any UAN engagements should consider this note:**

**The Uniform Accounting Network Audit Work Bench (UAN-AWB)**

*UAN-AWB will be released soon with several enhancements including:*

- *For Township AUPs: Detailed work paper export with data and calculations included to address procedures where possible.*

*Training over these enhancements will be made available at or around the time that UAN-AWB is released.*

Questions can be directed to Teresa Hicks at [TMHicks@ohioauditor.gov](mailto:TMHicks@ohioauditor.gov).