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Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: AUP for UAN Audits
Date: March 31, 2017

Attached is a copy of the agreed upon procedures (AUP) report for the **Uniform Accounting Network (UAN)** prepared by Schneider Downs & Co., Inc. The AUP is applicable for audits of UAN entities for the fiscal year ended December 31, 2016.

Please also note that the UAN AUP 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. Thus in order to take advantage of the following protections provided by RC4701.19, firms should include the AUP in their audit documentation:

The statements, records, schedules, working papers and memoranda made by a certified public accountant or public accountant incident to or in the course of performing an audit of a public office or private entity, except report submitted by the accountant to the client are not a public record.

If you have any questions please contact Celena Yoxtheimer at CYoxtheimer@ohioauditor.gov.