

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: AUP Eligibility Checklist - Update

Date: May 19, 2020

The Agreed-Upon Procedures (AUP) Eligibility Checklist has been updated for guidance regarding the completion of the Checklist for all small governments.

The Checklist must only be completed for small governments that have not already had AUPs for the previous 2 cycles.

The following language has been included in the AUP Checklist footnotes, please see below:

Footnote 2:

This form should be completed for all small governments that have not had 2 cycles of AUPs and should be included in the audit working papers to document why the small government is, or is not, eligible for reduced services.

Changes are effective immediately.

Please contact the Center for Audit Excellence with any questions.