

From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: AUP Landfill Updates

Date: September 21, 2021

The Landfill AUP Report Shell has been updated with revised Ohio Administrative Code references for Landfill procedures on the Auditor of State website. If you are currently working on a Landfill AUP, please revise the references accordingly.

If you are currently working on AUP procedures over a Transfer Facility which is not a Landfill, please contact the Center for Audit Excellence for further guidance.

Questions can be directed to <u>NLVogel@ohioauditor.gov</u>.