

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: September 27, 2021

We have updated the AUP Eligibility Checklist. The following criteria was added to the checklist under Step 5 Higher Risk Noted in Prior Audit (or AUP) Report:

F. Failure to obtain sufficient evidence for any receipts or expenditures and the exception was noted in the previous AUP.

If you have not started the AUP Eligibility Checklist for your entity, please use the new version.

Questions can be directed to NLVogel@ohioauditor.gov.