

## Eligibility Checklist for Agreed-Upon Procedures (Pursuant to AOS Policy & ~~Audit Bulletin 2015-007~~)<sup>1 2 3</sup>

AOS policy & ~~Audit Bulletin 2015-007~~ allows certain public offices meeting specific criteria to choose to have agreed-upon procedures performed, as an alternative to an audit conducted in accordance with standards. Use this form to assess and document the eligibility of a client, based on the criteria established by the Auditor of State.

**Client Name:** \_\_\_\_\_

**County:** \_\_\_\_\_

**Audit Period(s):** \_\_\_\_\_

**Audit Region:** \_\_\_\_\_

**Assessment Performed By:** \_\_\_\_\_

**Date:** \_\_\_\_\_

### Information Needed for Determination:

Please indicate the client's **annual** expenditures and the client's **budgeted** (final formally approved appropriations<sup>4</sup>) expenditures:

*Note: For any engagement ~~not already started~~, you should complete the Basic Audit Eligibility Checklist for clients whose annual expenditures,<sup>5</sup> did not exceed \$300,000 or in aggregate for the two- year period for which these procedures will apply, did not exceed \$600,000.*

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<sup>1</sup> Updated January 2026 – Significant changes were made for the AUP eligibility waiver process. Additions are double underlined, and deletions are in strikeout font.

<sup>2</sup> This checklist should be completed for all small governments that have not had 3 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.

<sup>3</sup> If an entity meets all the criteria items on the eligibility checklist, but other unlisted factors indicate the entity has a high-risk profile that indicates a financial audit would be more appropriate, the region, with Regional Chief or Assistant Chief Auditor approval, can make that determination at their discretion. The Regional Chief and Assistant Chief Auditor remain ultimately responsible for ensuring the Auditor of State is not exposed to inappropriate levels of risk.

<sup>4</sup> For completion of the checklist, the auditor can accept the final appropriation as approved by the governing board. Also note you should contact the Regional Chief/Assistant Chief Auditor if appropriations are materially higher or lower than actual numbers. For clients that are not required to follow Ohio Rev. Code § 5705 or other budgetary requirements, please use actual expenditures. Refer to the [Legal Matrix Exhibit 5 Tab – Section 1-1](#) to determine if the client follows Ohio Rev. Code § 5705. If the client is not required to follow Ohio Rev. Code § 5705, then the auditor should inquire with legal to determine if any other budget requirement is applicable to the entity type.

<sup>5</sup> **Treatment of on-behalf payments and pass-through activity:** When determining eligibility, on-behalf payments and pass-through activity should be included in the annual expenditures amount if the auditor is made aware of these transactions. If the amount of unreported on-behalf payments causes the government to be ineligible for an AUP, ~~a full audit should be completed~~ the Regional Chief or Assistant Chief Auditor may approve a waiver, if appropriate, or determine that a full audit should be performed. On-behalf and pass-through activity should not count against the one criterion for which a waiver may be granted due to its more limited risk. As a reminder, the Regional Chief and Assistant Chief Auditor remain ultimately responsible for ensuring the Auditor of State is not exposed to inappropriate levels of risk. In the context of these engagements, on-behalf payments represent payments made directly to a vendor by an outside party on-behalf of the government such as we typically see through programs such as OWDA or OPWC. Pass-through activity represents monies such as levies or fees that are collected by the entity but then paid out to one or multiple other entities (for example, a JEDD/JEDZ collecting taxes and only distributing these monies based on the terms of their agreement).

	Annual Expenditures	Budgeted Expenditures
FY 1		
FY 2		
Total		

## Checklist Responses:

**Yes/Correct** = Entity may be eligible for reduced services.

**No/Not Correct** = Entity may not be eligible for reduced services and this exception should be taken into consideration in the final assessment at the end of the checklist.

1. **Accounting Basis** – Does the client follow the Auditor of State's regulatory cash, OCBOA cash, or OCBOA modified cash accounting basis?<sup>6</sup> If OAC 117-2-03(B) or ORC 1724.05 **requires the client to prepare GAAP financial statements, then the entity is NOT eligible.**

☐ Yes

☐ No

\* If the client prepared GAAP Financial Statements but is not mandated to do so in accordance with this step, please complete the following affirmation:

☐ I affirm we have discussed and verified that the client does not need or want an audit at the entity level. Documentation of this discussion, including why the entity prepared/submitted GAAP financial statements but does not need/want an audit performed, must be included in the work papers.

What standard is the financial reporting framework based on?

☐ GASB

☐ FASB

2. **Eligible Client Type** – Please see the attached list of potential qualifying subdivisions. The Auditor of State can approve any client as eligible for agreed upon procedures; however, if the client is listed in the attached list of potential qualifying subdivisions they automatically meet the client type eligibility. Is this client one of the client types that is potentially eligible for agreed-upon procedures<sup>7</sup>?

☐ Yes

☐ No

3. **Budgeted Expenditure Amounts** – Were the client's budgeted expenditures below \$5 million<sup>8,9</sup> for both years for which the AUP will apply?

☐ Yes

☐ No

<sup>6</sup> If an entity chooses to report on the GAAP basis of accounting and maintains their records on a cash basis, the entity is eligible for agreed-upon procedures but the GAAP statements would not be tested as part of those procedures and therefore no opinion would be issued on them.

<sup>7</sup> Any other entity type would require approval by ~~CFAE via the AUP specialty in Spiceworks~~ the Chief Deputy Auditor (CDA) through email. Once approved by the Chief Deputy Auditor, the draft AUP Report language and procedures will need sent to CFAE for approval through Happy Fox. *(Note: Please include the CDA approval email with the consultation).*

<sup>8</sup> Budgeted expenditures can NOT exceed \$5 million in either of the years. This is different than basic audit eligibility where the two-year aggregate cannot exceed \$600,000. Both years must have budgeted expenditures, defined as final approved appropriations (including transfers), under \$5 million.

For Soil and Water Conservation Districts (SWCD), auditors should determine if actual expenditures are under \$5 million for this criteria. SWCDs are required to budget special funds and not all funds. For that reason, actual expenditures for SWCDs may be higher than budgeted expenditures.

<sup>9</sup> If budgeted amounts are over the \$5 million maximum; however, actual expenditures are under \$5 million or the expenditures include on-behalf and/or pass through activity, please contact the Regional Chief/Assistant Chief Auditor for determination of

4. **Cyclical Audit Requirements**<sup>10</sup> – Has the client had a financial GAGAS audit performed within the prior three cycles of AUPs? ☐ Yes ☐ No
5. **Higher Risks Noted in Prior Engagement Report** – In its most recent financial audit, AUP, or basic audit report: ~~was the client's report free from each of the following disqualifying factors?~~ *(You must read the prior audit opinion and GAGAS findings [or AUP / Basic Audit report] before responding to these questions. The client's report would need to be free from the following factors in order to select "Correct." )*
- A. The client did NOT have a Qualified, Adverse, or Disclaimer opinion<sup>11</sup> ☐ Correct ☐ Not Correct
- B. The client did NOT have any Findings for adjustment<sup>12</sup> ☐ Correct ☐ Not Correct
- C. The client did NOT have any Findings for recovery that indicate fraud or theft in office<sup>13</sup> ☐ Correct ☐ Not Correct

eligibility. On-behalf and pass through activity should not count against the one criterion for which a waiver may be granted due to its more limited risk.

<sup>10</sup> In other words, a client can only have three AUPs in-between full GAGAS audits.

This requirement does not pertain to CVBs. The Auditor of State has exercised its authority under Ohio Revised Code § 117.10 that requires CVBs to have financial statement audits performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' Government Auditing Standards. The Auditor of State does not require financial statement audits of CVBs and now allows CVBs to have an AUP performed in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' Government Auditing Standards, regardless of when the last audit was completed. It is possible that Agreed-upon Procedures may not meet the needs of each CVB. An individual CVB may determine that a financial statement audit is more beneficial to its users or may have an agreement that requires a financial statement audit. It is the responsibility of each CVB to examine its agreements and to determine if a financial statement audit is required.

<sup>11</sup> **Except:** AU-C 800.A39 requires an auditor to issue an adverse opinion on GAAP *in addition to* the appropriate opinion when the financial statements follow a regulatory cash accounting basis. This adverse opinion does not disqualify an eligible government, if the regulatory cash basis opinion is unmodified. (A majority of eligible governments do not follow OCBOA, and use the AOS "regulatory" cash accounting basis.)

<sup>12</sup> As noted in the AOS *Ohio Compliance Supplement* Implementation Guide, FFAs only include the "finding for adjustment" statement (i.e. "In accordance with the foregoing facts, we hereby issue a finding for adjustment...") in certain circumstances. However, when evaluating this criterion, any GAGAS audit finding or prior year AUP or Basic Audit comment requiring an adjustment of money from one fund to another is an FFA, whether it includes the FFA statement or not.

Based on the guidance above for evaluating FFAs, auditors should determine if uncorrected FFAs recorded in the Matters for Attention are material by comparing to the most current year fund reports. If uncorrected FFAs exceed 5% of the effected fund balance(s), then the "Not Correct" box should be marked and a Regional Chief Auditor or Assistant Chief Auditor's sign off on the waiver is required.

<sup>13</sup> The AOS *Ohio Compliance Supplement* Implementation Guide defines FFRs. FFRs meeting this definition but were not reported, such as items found by the client and full restitution being made, should still be considered when completing this step and step 7B of this assessment due the potential increased fraud risk.

D. The previous engagement was:

- a financial statement audit and the report did NOT include Finding(s) related to material control weaknesses; OR
- an agreed-upon procedures engagement and the report did NOT include any exceptions related to the failure to obtain sufficient evidence for any receipts or expenditures<sup>14</sup>; OR
- a basic audit.<sup>15</sup>

☐ Correct ☐ Not Correct

Identify and describe the issue

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

☐ ~~Correct~~ ☐ ~~Not Correct~~

E. The client did NOT fail Failure to demonstrate a conscientious effort to comply with budgetary laws.

☐ Correct ☐ Not Correct

Notes for criteria 5E:

- The Budgetary assessment requires professional judgment. Consider whether the government is making a good-faith effort to comply with Ohio Rev. Code § 5705 and to “live within their means”; a 5705.41(D) citation by itself does not indicate a lack of such. Facts suggesting a lack of good-faith effort include, but are not limited to:
  - Failure to adopt appropriations.
  - Reported material negative unencumbered cash balances in multiple funds.
  - Material expenditures exceeding appropriations in multiple funds.
  - Material appropriations exceeding certified resources in multiple funds.

Other Notes for Criteria 5:

- Entities should not be disqualified for citations/comments resulting from failure to appropriate or record “on-behalf-of money.” (See AOS Bulletins 2000-008 and 2002-004 for examples.)
- Attach any comments/documentation referred to above from the prior audit (or AUP/Basic Audit) (material weakness, finding for recovery, etc.)

6. Stability of Fiscal Officer – Did the client have one fiscal officer or bookkeeper during the audit period in question? (i.e. there was no excessive turnover in these positions other than the normal change in office for elected officials)

☐ Yes ☐ No

Name and date of inquiry:

7. Other Factors Increasing Risk


A. This is NOT the client’s initial audit or engagement<sup>16</sup> ~~Client has had a financial GAGAS audit in the past and this is not their Initial Audit~~

☐ Correct ☐ Not Correct

<sup>14</sup> You should take into consideration the potential audit implication of these exception(s) in the previous AUP. The entity could still be eligible for reduced services if the AUP exception(s) would **NOT** have resulted in an opinion modification if an audit had been completed.

<sup>15</sup> In other words, if the previous engagement was a Basic audit, then this item can be automatically marked as Correct.

<sup>16</sup> Under certain circumstances initial audits ~~or entities that have not had a financial GAGAS audit in the past~~ may be eligible. Discuss with Regional Chief/Assistant Chief Auditor. See the AUP Waiver Guidance document for more details. Note: Initial audits that involve complex debt or real estate transactions will NOT be eligible. Also, you should consider whether the

- B. Client is NOT under investigation by AOS Special Investigations Unit<sup>17</sup> or is NOT otherwise at high risk of fraud ☐ Correct ☐ Not Correct
- C. Client is NOT in fiscal emergency<sup>18</sup> ☐ Correct ☐ Not Correct
- D. Client is reconciled in current or prior period ☐ Correct ☐ Not Correct
- E. Client has NOT been declared unauditale in current or prior period<sup>19</sup> ☐ Correct ☐ Not Correct
- F. Client records all receipts, expenditures, bank reconciliations, and other important accounting records timely.<sup>20</sup> ☐ Correct ☐ Not Correct
- G. Client (Fiscal Officer and Board/Council President) is not aware of any potential fraud risk or suspected and/or actual fraud:  ☐ Correct ☐ Not Correct
- Note: Consider the following scenarios:
- If G1 is identifying a risk and marked as "Not Correct", but no suspected and/or actual fraud is identified for G2 and marked as "Correct", mark G (prime) as "Correct".
  - If G1 is not identifying a risk and marked as "Correct", but there is suspected and/or fraud for G2 and is marked as "Not Correct", mark E (prime) as "Not Correct",
  - If G1 and G2 are identifying as a risk and marked as "Not correct", mark E (prime) as "Not Correct".
1. Client (Fiscal Officer and Board/Council President) is not aware of any potential fraud risk.
- ☐ Correct ☐ Not Correct
2. Client (Fiscal Officer and Board/Council President) is not aware of any suspected and/or actual fraud
- ☐ Correct ☐ Not Correct

transactions relate to preliminary grant activities (i.e. traffic studies, engineering studies) that would be required to be audited. \*\*\*Initial audit or engagement means the entity has never had a Financial Audit, Agreed Upon Procedure, or Basic Audit.

<sup>17</sup> Not referring to investigations "off books" or unrelated to accounting functions. "Off books" refers to investigations not on SIU's main book of business.

<sup>18</sup> Being in fiscal watch or fiscal caution does not make a client ineligible for reduced services; however, if it is likely the client will be placed in fiscal emergency, please contact the Regional Chief/Assistant Chief Auditor for determination.

<sup>19</sup> Note: if an entity is declared unauditale, when they become auditable, they must have a full GAGAS audit before being eligible for reduced services (AUP or basic) again.

<sup>20</sup> If the client is on UAN, the Back Dating report and Bank Reconciliation Summary report should be viewed to verify transactions were recorded timely and bank reconciliations were performed timely. Each report shows two different dates for each transaction and reconciliation. The Back Dating report shows when the transaction occurred and when the transaction was posted to the system. The Bank Reconciliation Summary report shows the reconciliation date and when it was reconciled in the system.)

**IPA firms will need to generate the PDF files of the Back Dating report and Bank Reconciliation Summary for the engagement period and include them with submission of the checklist to the Regional Chief / Assistant Chief Auditor.** "Timely" in this situation means the client has recorded the transaction into the system within one month of the transaction occurring or performing each bank reconciliations within one month of the reconciliation date.

Has the client answered the fraud questions?	
Document any fraud risks noted during inquiry with client	
Document any suspected and/or actual fraud noted during inquiry with client	

**Note:** It is required for auditors to inquire with the clients and receive answers back to fraud questions attached. The answers should be included with the checklist during the approval process and in the working papers. (A call to the client or asking the questions in person is preferred but an email will suffice.)

## 8. Other Audit Requirements<sup>21</sup>

- A. Client is NOT required to have a financial statement audit under the Single Audit Act, or provisions of any other law, grant, bylaws, debt covenant, etc. ☐ Correct ☐ Not Correct

*Note: For Villages, AMP Ohio debt covenant requirements do not require an "audit", so an AUP is sufficient.*

- B. Client is NOT a material<sup>22</sup> component unit of a GAAP, or OCBOA Cash/Modified Cash entity ☐ Correct ☐ Not Correct

Name and date of inquiry:	
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- C. Client has NO outstanding audit fees in arrears<sup>23</sup> or a payment plan has been established ☐ Correct ☐ Not Correct

Date Verified in AOS Portal	
Outstanding Audit Fees	
Has an approved payment plan been established if there are outstanding audit fees in arrears?	

<sup>21</sup> It is important that the auditor document inquiry with the client for this step. It is the responsibility of each government to examine its agreements and determine if a financial statement audit is required. The government should notify its regional office of the Auditor of State if a financial statement audit is needed or desired and does not want to be considered for agreed-upon-procedures. The auditor therefore should always inquire of the client for current and future debt and agreements and document this inquiry on step 8 above.

<sup>22</sup> For the checklist, "Material" refers to components that must be tested as significant under AU-C 600, and for which the entity is either ineligible to be included as part of the primary government's audit or the primary government elects not to include the component as part of the primary government's audit, in accordance with AOS policy.

If the entity is a component unit of another reporting entity but is clearly immaterial to the reporting entity, the primary government has agreed, and the component unit otherwise meets the requirements, then the correct box on the checklist should be marked.

For this checklist, "Material" is defined as, must be tested as significant (AU-C 600), and the entity is not eligible (or the primary government chooses not to allow it) to be "audited as a part of the primary government" as permitted by AOS policy.

<sup>23</sup> *Note: AOS auditors - This information can be obtained through the AOS Portal – GP Information Search. "In arrears" is considered 31+ days overdue. The AR aging report on the AOS portal tracks fees that are overdue by 30 days; therefore the fees reported in the 1-30 day column would be 31 to 60 days overdue. If client fees were not paid as of the date eligibility is determined, but is paid prior to the start of fieldwork or the client has a payment plan in place, the client is considered current for this step, and the "Correct" box should be marked. This step refers to audit fees **only**. Any other outstanding fees (UAN, LGS related) do not affect AUP eligibility.*

**D. Client filed a complete set of financial statements as defined in AOS Bulletin 2015-007 (which includes notes to the financial statements on the same basis of accounting as the financial statements) in the Hinkle System as required under section 117.38 of the Ohio Revised Code.**

☐ Yes

☐ No

All entities must file **complete** financial statements (i.e. financial statements with notes on the same reporting basis as the financial statements or, for the limited entities eligible, the Alternate Hinkle System Financial Statement Disclosure Report) via Hinkle System to be auditable and eligible for AUP reduced services.

- If the entity does not file or refile **complete** financial statements, and the region determines that the entity should still qualify for an AUP, then an email will need sent to the Chief Deputy Auditor for approval. ~~the client is ineligible for AUP reduced services.~~
  - ~~Note: As an example, an entity cannot just file financial statements without notes and be eligible for AUP reduced services since it would be an incomplete filing. The entity would be required to refile the complete financial statements before being eligible for an AUP.~~
- If the client files a complete set of financial statements but after the filing deadline, they can qualify for AUP reduced services, however auditors must include a citation for late filing in the report.

Date FY1 filed	
Date FY2 filed	

Name and date of inquiry:

**Results of Checklist Assessment:**

- ☐ Eligible for an Agreed Upon Procedures Engagement
- ☐ Ineligible for an Agreed upon Procedures Engagement and no waiver requested
- ☐ Ineligible for an Agreed upon Procedures Engagement but requesting a waiver for the exception noted below:
- Note: Waivers may be granted for only one of the criteria in steps 2, 3, 5B-5E, 6, 7A, 7D, 7F, 7G and 8D listed in the eligibility checklist, unless otherwise noted. If more than one criteria item<sup>9</sup> is not met, but the region determines the entity should still be eligible for an AUP, then the waiver will need Chief Deputy Auditor approval. Waivers should not be granted for steps 1, 4, 5A, 7B-7C, 7E, and 8A-8C. See the AUP CA-ACA Waiver Guidance on the Intranet for additional guidance.***

**Exception noted or Other Comments:**


**Signature**

**Date**

*My signature above indicates I completed the assessment and noted my conclusion above.*

## Review of Eligibility Checklist:

Waivers may be granted for only one of the criteria in steps 2, 3, 5B-5E, 6, 7A, 7D, 7F, 7G, and 8D listed in the eligibility checklist, unless otherwise noted. If more than one criteria item<sup>9</sup> is not met, but the region determines the entity should still be eligible for an AUP, then the waiver will need Chief Deputy Auditor approval. Waivers should not be granted for steps 1, 4, 5A, 7B-7C, 7E, and 8A-8C. See the AUP CA/ACA Waiver Guidance on the intranet for additional guidance.

**Note to AOS assessment reviewer:** Although this form is to be used to assess a government's eligibility for agreed-upon procedures, the Auditor of State retains discretion over eligibility if the assessment reviewer determines that a specific client meets the spirit of the law, despite a failure to meet all criteria. In such a case, should you determine that agreed-upon procedures would provide the same level of accountability as if the client had met all of the eligibility criteria, you may request a waiver authorizing the agreed-upon procedures. If you wish to request a waiver for the above-referenced client, please review the exceptions noted in the Results of the Checklist Assessment and add any additional comments below. The **assessment reviewer** should then submit this form to the Regional Chief Auditor/Assistant Chief Auditor.

- **Timely entity response is required once eligibility for reduced services is determined. The client should return an acceptance notice (signed engagement letter) for the reduced services within a timeframe established by the Regional Chief. If the acceptance notice is not signed and returned to the AOS/IPA within the established timeframe, the entity will forfeit the reduced services and a GAGAS audit will be performed.**

**Note to IPAs:** IPAs must complete the Manager Review and Approval and must submit all eligibility checklists to the Regional Chief/Assistant Chief Auditors for approval via the regional IPA email address (i.e. [Name of Region]\_IPA@ohioauditor.gov). Upon approval of the checklist by the region, the IPA must submit a contract modification via the IPA Portal prior to commencing any AUP procedures.

## Manager Review and Approval/Denial:

**NOTE: AOS Reviewer must be an AM or higher and at least one level above the employee completing the assessment.**

☐

Checklist Assessment Approved

☐

Checklist Assessment Denied

Comments:


Signature

Date

My signature above indicates I read the prior year audit report opinion and findings (or AUP/Basic Audit report) and concur with the assessments documented above.<sup>24</sup>

<sup>24</sup> Please provide documentation to the Regional Chief Auditor / Assistant Chief Auditor when you submit the checklist of any material weakness/or exceptions noted to the requirements in the checklist.



## Regional Chief/Assistant Chief Auditor Approval/Denial:

AOS regional Chief Auditor or Assistant Chief Auditor are required to approve or deny (1) all IPA-AUPs Eligibility Checklists (waiver or not), and also (2) all waiver requests for AOS AUPs.<sup>25</sup>

- ☐ AOS Checklist Approved indicating we have met the quality management requirements of AT-C 105.25-30. (Note: This applies to ALL AOS AUP engagements.)
- ☐ Waiver Approved
- ☐ Waiver Denied
- ☐ Submit for Chief Deputy Auditor CFAE Review, if required as indicated in the AUP CA/ACA Waiver Guidance Document on the Intranet. (Approval or Denial of waivers by the Chief Deputy Auditor should be documented by attaching the email indicating such approval or denial to the checklist or including the email within the working papers.)
- ☐ IPA Checklist Approved (when waiver is not requested)

### Comments:


Signature of Chief/Assistant Chief Auditor

Date

## CFAE Approval/Denial:

- ☐ Waiver Approved
- ☐ Waiver Denied

### Comments:


Signature of CFAE Representative

Date

<sup>25</sup> For IPA engagements: Upon checklist approval, the region must add a note to GP indicating the AUP checklist has been approved and the date of the approval.

<b>Potential Qualifying Subdivisions<sup>26</sup></b>
• Agricultural Societies
• Airports/Transit/Port/Convention Facilities/Finance Authorities
• Cemeteries
• Community/Multi/Juvenile Correctional Facilities
• Conservancy Districts
• Council of Government (with the exception of Insurance Consortiums) <sup>27</sup>
• Emergency Management/Planning Agency
• Joint Economic Development District (JEDD)/Joint Economic Development Zone (JEDZ)
• Libraries
• New Community Authorities
• Park / Recreation Districts
• Police, Fire, EMS & Ambulance Districts
• Regional Planning Commissions/Organizations
• Soil and Water Conservation Districts/Boards
• Solid Waste Districts
• Special Improvement Districts
• Townships
• Transportation Improvement District/Transportation Improvement Project
• Villages
• Visitor & Convention Bureaus (formerly called Convention and Visitors Bureaus)
• Water, Sewer, and Sanitary Districts
• Others (Eligibility determined on a case by case basis) <u>Chief Deputy Auditor CFAE</u> -approval required

<sup>26</sup> Note: Entity types have been modified to agree with entity types available on the updated 8138 Form.

<sup>27</sup> We do not have an entity category for Councils of Government (COGs); however, entities identified as COGs in GP /formed under Ohio Rev. Code § 167, except for insurance consortiums which are GAAP mandated, may be eligible for reduced services (i.e. computer consortiums, developmental disability councils, etc.).