

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: Agreed-Upon Procedures (AUP) Updates

Date: February 2, 2022

This memo provides updates for the AUP engagement resources for engagements with periods ending December 31, 2021 and June 30, 2022. All documents can be located on the Auditor of State website at: <http://www.ohioauditor.gov/references/agreeduponprocedures.html>
Changes noted below are related to 2022 OCS Updates and minor step clarification and reorganization.

Agreed Upon Procedures

Items with updates and changes:

- Cares Act Compliance Add-in Procedures
- Sunshine Law Compliance Add-In Procedures
- AUP Report Shells:
 - Agricultural Society
 - Airport
 - Anti-Bullying
 - Association Library
 - Community Authority
 - Community Based Correctional Facility
 - Conservancy District
 - Cemetery
 - Convention Facility
 - County Wide Emergency Management Agency
 - Joint Economic Development District/Joint Economic Development Zone
 - Joint Juvenile Detention Facility/District
 - Library

- Multicounty Correctional Center
- Park or Recreation Districts
- Port Authority
- Regional Planning Commission
- Regional Water Sewer District
- Sanitary District
- Solid Waste District
- Special Improvement District
- Transportation Improvement District
- Township
- Village

Items with updates/changes and will be available soon:

- Eligibility Checklist – Changes relate to clerical corrections and do not affect the criteria/determination.
- Remaining AUP Report Shells

Questions can be directed to: IPACorrespondence@ohioauditor.gov.