

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence  
**To:** All IPA Firms  
**Subject:** AUP Updates & Basic Audit Expenditure Threshold Increase  
**Date:** February 8, 2024

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**The Basic Audit expenditure threshold has increased from \$200,000 to \$300,000 for one-year engagements and from \$400,000 to \$600,000 in aggregate for 2 year engagements. If you currently have submitted an AUP checklist for 2022-2023 and it has been approved for an AUP, those checklists are being re-evaluated by the regions under the revised guidelines to determine if they now qualify for a basic audit. Regional management will be contacting any IPA with an impacted audit.**

The communication below provides Agreed Upon Procedures (AUP) updates for the following:

- Biennial December 1, 2021 through November 30, 2023 engagements
- Annual December 1, 2022 through November 30, 2023 engagements
- Biennial January 1, 2022 through December 31, 2023 engagements
- Annual January 1, 2023 through December 31, 2023 engagements
- Biennial July 1, 2022 through June 30, 2024 engagements
- Annual July 1, 2023 through June 30, 2024 engagements

Detailed below are the updated practice aids for the AUP engagement resources. All items identified below are posted to the internet.

Besides the Basic Audit threshold increase, other changes are mainly due to 2024 OCS Updates and minor step clarifications and reorganizations.

Please make sure you are using the new updated AUP Report shells for the engagement periods listed above.

## **Agreed Upon Procedures**

### **Items with updates and changes are posted:**

Sunshine Law Compliance Add-In Procedures

AUP Eligibility Checklist - no significant changes

AUP Additional Guidance document

AUP Report Shells:

- Agricultural Society
- Airport
- Association Library
- Cemetery
- Community Authority
- Community Based Correctional Facility
- Conservancy District
- Convention and Visitor's Bureau
- Convention Facility
- Council of Government
- CoWide Emergency Management Agency
- Fire, Police, EMS or Ambulance District
- Joint Economic Development District/Joint Economic Development Zone
- Joint Juvenile Detention Facility/District
- Landfill
- Library
- Multicounty Correctional Center
- Park or Recreation Districts
- Port Authority
- Regional Planning Commission
- Regional Water Sewer District
- Sanitary District
- Soil and Water Conservation District
- Solid Waste District
- Solid Waste Transfer Facility
- Special Improvement District
- Transportation Improvement District
- Township
- Village

Questions can be directed to the Nikki Vogel at [nlvogel@ohioauditor.gov](mailto:nlvogel@ohioauditor.gov).