

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Agreed Upon Procedure Checklist - Fraud Criteria Updates
Date: March 20, 2023

The Agreed Upon Procedure Eligibility Checklist has been updated to reflect fraud inquiry changes. Also, there is a “Reduced Services – Client Fraud Questions” attachment included in the checklist. The attachment includes fraud guidance, potential email language, and questions to ask the client (Fiscal Officer and Board/Council President). Please use the updated checklist moving forward. No changes were made to the Agreed Upon Procedure Report Shells.

The checklist can be located at: <https://ohioauditor.gov/references/agreeduponprocedures.html>

Questions can be directed to Nicole Vogel at NLVogel@ohioauditor.gov.