



OHIO AUDITOR OF STATE KEITH FABER

From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: Agreed Upon Procedure Updates

Date: February 3, 2025

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

- Biennial December 1, 2022 through November 30, 2024 engagements
- Annual December 1, 2023 through November 30, 2024 engagements
- Biennial January 1, 2023 through December 31, 2024 engagements
- Annual January 1, 2024 through December 31, 2024 engagements
- Biennial July 1, 2023 through June 30, 2025 engagements
- Annual July 1, 2024 through June 30, 2025 engagements

Detailed below are the updated practice aids for the AUP engagements. All items identified below are posted to the Auditor of State's website at: [Agreed Upon Procedures](#)

NOTE: Additional guidance and criteria items were added to the AUP Checklist. The engagement periods listed above will **REQUIRE** the new (January 2025) eligibility checklists for determination of eligibility. Please make sure you are using the new updated AUP Report shells for the engagement periods listed above as well.

Other changes reflected in the practice aids include updates from the 2025 Ohio Compliance Supplement and minor step clarifications and reorganizations.

Agreed Upon Procedures

Items with updates and changes are posted:

Sunshine Law Compliance Add-In Procedures

AUP Eligibility Checklist

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.