***Anti-Bullying Agreed Upon Procedures Report[[1]](#endnote-1) [[2]](#endnote-2)***

***Revised May 2023***

**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES*[[3]](#endnote-3)***

[School Name]

[County Name] County

[Street Address]

[City], Ohio [Zip Code]

To the Board of Education:

Ohio Rev. Code § 117.53 states “the auditor of state shall identify whether the school district or community school has adopted an anti-harassment policy in accordance with Section 3313.666 of the Revised Code. This determination shall be recorded in the audit report. The auditor of state shall not prescribe the content or operation of any anti-harassment policy***[[4]](#endnote-4)*** adopted by a school district or community school.”

Accordingly, we have performed the procedures enumerated below solely to assist the Board in evaluating whether [School Name] (the [District] ***<<< For Traditional Schools]*** ***OR*** [School] ***<<< For Community Schools]***) has adopted an anti-harassment policy in accordance with Ohio Rev. Code § 3313.666 [and Ohio Rev. Code § 3314.03(a)(11)(d)] ***<<< For Community Schools]*** for the period ended June 30, [20XX]. Management is responsible for complying with this requirement.

The Board has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of whether the [District] ***<<< For Traditional Schools]*** ***OR*** [School] ***<<< For Community Schools]*** has adopted an anti-harassment policy in accordance with Ohio Rev. Code § 3313.666. **[Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes.]*[[5]](#endnote-5) [<<IPAs must insert this. AOS staff should never insert this].***  No other party acknowledged the appropriateness of the procedures***.*** This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of these procedures is solely the responsibility of the Board.***[[6]](#endnote-6)*** Consequently; we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. ***[Include if this is an initial engagement.]*** We inspected the Board minutes and observed that the Board [adopted an] ***OR*** [amended its] anti-harassment policy at its meeting on [Meeting Date].***[[7]](#endnote-7)***

***OR***

***[Include if there was prior noncompliance.]***

We observed the Board adopted an anti-harassment policy on [meeting date we reported last year]. However, this policy did not include all matters required by Ohio Rev. Code § 3313.666.

***AND***

***[Include this red bracketed section if the entity has not amended their policy and is still noncompliant. Also, include all steps that were noncompliant and listed in the previous AUP Engagement Report Letter.]*** [The Board did not amend their policy to include matters found to be noncompliant during the previous engagement. We noted the Board was previously compliant with all requirements, except the item(s) listed below:]

***OR***

***[Include this red bracketed section if they have amended their policy.]*** [The Board amended their policy on [meeting date of amendment]. [We inspected the policy, noting it does include all requirements listed in Ohio Rev. Code § 3313.666.] ***OR*** [We inspected the policy, noting it does not include all requirements listed in Ohio Rev. Code § 3313.666.]]

Ohio Rev. Code § 3313.666(B) [and Ohio Rev. Code § 3314.03(a)(11)(d)] ***<<< For Community Schools]*** specifies the following requirements must be included in anti-harassment policies. We inspected the policy for proper inclusion of these requirements:

1. A statement prohibiting harassment, intimidation, or bullying of any student on school property, on a school bus, or at school-sponsored events and expressly providing for the possibility of suspension of a student found responsible for harassment, intimidation, or bullying by an electronic act;
2. A definition of harassment, intimidation, or bullying that includes the definition in division (A) of Ohio Rev. Code § 3313.666. The act defines that term as “any intentional written, verbal, electronic or physical act that a student has exhibited toward another particular student more than once and the behavior both (1) causes mental or physical harm to the other student, (2) is sufficiently severe, persistent, or pervasive that it creates an intimidating, threatening, or abusive educational environment for the other student,” and violence within a dating relationship.;
3. A procedure for reporting prohibited incidents;
4. A requirement that school personnel report prohibited incidents of which they are aware to the school principal or other administrator designated by the principal;
5. A requirement that the custodial parent or guardian of any student involved in a prohibited incident be notified and, to the extent permitted by section 3319.321 of the Revised Code and the “Family Educational Rights and Privacy Act of 1974,” 88 Stat. 571, 20 U.S.C. 1232q, as amended, have access to any written reports pertaining to the prohibited incident;
6. A procedure for documenting any prohibited incident that is reported;
7. A procedure for responding to and investigating any reported incident;
8. A strategy for protecting a victim from new or additional harassment, intimidation, or bullying, and from retaliation following a report, including a means by which a person may report an incident anonymously;
9. A disciplinary procedure for any student guilty of harassment, intimidation, or bullying, which shall not infringe on any student’s rights under the first amendment to the Constitution of the United States;
10. A statement prohibiting students from deliberately making false reports of harassment, intimidation, or bullying and a disciplinary procedure for any student responsible for deliberately making a false report of that nature;
11. A requirement that the administration semiannually provide the president of the district board a written summary of all reported incidents and post the summary on its web site, if the district has a web site, to the extent permitted by section 3319.321 of the Revised Code and the “Family Educational Rights and Privacy Act of 1974,” 88 Stat. 571, 20 U.S.C. 1232q, as amended.

We were engaged by the [District] ***<<< For Traditional Schools]*** ***OR*** [School] ***<<< For Community Schools]*** to perform this agreed-upon procedure engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the Comptroller General of the United States’ *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the anti-harassment policy. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the [District] ***<<< For Traditional Schools]*** ***OR*** [School] ***<<< For Community Schools]*** and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States’ *Government Auditing Standards* related to our agreed upon procedures engagement.



[Date]

1. Updated May 2023 – No changes are marked. The following should be completed prior to finalizing the report:

	* All the red references should be updated as appropriate and changed to black; and
	* All blue font items are guidance and need removed. [↑](#endnote-ref-1)
2. Ohio Compliance Supplement step 4C-1(Previously 2-25) explains the requirements of the anti-bullying law, requiring schools to adopt a policy in compliance with Ohio Rev. Code §§ 3313.666(A), (B), and (C) and 3314.03(A)(11)(d). [↑](#endnote-ref-2)
3. This report wording follows AICPA attestation standards AT-C 215. Because of the extremely limited nature and engagement risk associated with these procedures, we do not believe these procedures require planning beyond reading this example report and the related Revised Code sections. [↑](#endnote-ref-3)
4. The anti-bullying requirements can be fulfilled within a policy, by regulation, or combination of both, as long as all requirements are addressed and approved by the board [↑](#endnote-ref-4)
5. **IPA AUP engagements:** AOS is a specified party. The use of the procedures in this shell and AOS’ written approval of any modifications / additions to these procedures will serve as AOS' written agreement and acknowledgement that the procedures performed are appropriate to meet our intended purposes as a specified party. [↑](#endnote-ref-5)
6. Because of the straightforward nature of these procedures, we will assume the Board agrees with them. If the Board or management wishes to discuss the sufficiency of these procedures, they may do so with the audit staff during the audit. [↑](#endnote-ref-6)
7. If they have not adopted a policy replace this paragraph with the following:

“In our report dated [Prior Engagement Report Date], we observed the Board had not adopted an anti-harassment policy. We inquired with the Board’s management, and they stated they have not yet adopted the aforementioned policy. The Board should adopt a policy as required by Ohio Rev. Code § 3313.666 [and Ohio Rev. Code § 3314.03(a)(11)(d)] ***<<< For Community Schools]***.” [↑](#endnote-ref-7)