***Use for 2022-2023 or 2023 AUPs [[1]](#endnote-1)***

***(Soil and Water Conservation District AUP – Per AT-C 105 & 215 & GAGAS, January 2024[[2]](#endnote-2)) [[3]](#endnote-3)*** ***[[4]](#endnote-4)***

**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES**

[Name of] Soil and Water Conservation District

[Name of] County

[Address]

[City], Ohio [Zip Code]

We have performed the procedures enumerated below on the [Name of] Soil and Water Conservation District’s (the District) receipts, disbursements and balances recorded in the cash-basis accounting records for the years ended December 31, 2023 and 2022, and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Supervisors and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District’s receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2023 and 2022, and certain compliance requirements related to these transactions and balances. **[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 the procedures is solely the responsibility of the parties specified in the report. 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding $10.

The procedures and the associated findings are as follows:

**Cash *[and Investments]*** ***[if applicable]*** ***[[6]](#endnote-6)***

1. We recalculated the December 31, 2023 and December 31, 2022 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2022 beginning fund balances for [each fund]***[[7]](#endnote-7)*** recorded in the District’s [Name of accounting report] to the December 31, 2021 balances in the prior year [audited statements] ***OR*** [documentation in the prior year Agreed-Upon Procedures working papers]. We found no exceptions. We also agreed the January 1, 2023 beginning fund balances for each fund recorded in the District’s [Name of accounting report] to the December 31, 2022 balances in the District’s [Name of accounting report]. We found no exceptions.
3. We agreed the 2023 and 2022 bank reconciliation [adjusted UAN Balances and Adjusted Bank Balances] as of December 31, 2023 and 2022 to the total fund cash balances reported in the [Fund Status Report] and the financial statements filed by the District in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2023 bankaccount depository balance(s) for the District Fund [and name of other funds held in banks] with [the District’s financial institution(s), Ohio Pooled Collateral System, Confirmation.com] ***<<<modify as needed]***. [We found no exceptions.] ***OR*** [We observed the December 31 balance(s) for the District Fund [and name other funds held in banks] on the financial institution’s website. The balance(s) agreed.]. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation without exception.
5. We compared the December 31, 2023 Special Funddepository balance [and name of other funds the county is holding] from the *Cash Basis Annual Financial Report* to the amount reported in the [name of county’s fund balance report]. [We found no exceptions.] ***OR*** [The amounts differed by $211. We found the District recorded check No. 2345 for $211 on December 14, 2022 which the [name of county’s fund balance report] listed as a January, 2023 disbursement.]
6. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2023 bank reconciliation: ***[Delete this procedure if there were no reconciling debits]***
   1. We footed the supporting outstanding check list and compared it to the cash reconciliation. We found no exceptions.
   2. We traced each check to the subsequent January and February ***[List only the months they cleared]*** bank statement(s)] ***OR***[financial institutions website transaction listing]. We found no exceptions.
   3. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.
7. We selected 5 reconciling credits (such as deposits in transit) from the December 31, 2023 bank reconciliation: ***[Delete this procedure if there were no reconciling credits]***
   1. We traced each credit to the subsequent January or February ***[List only the months they cleared]*** [bank statement(s)] ***OR***[financial institutions website transaction listing]. We found no exceptions.
   2. We agreed the credit amounts to the [Receipts Register] and determined they were dated prior to December 31. We found no exceptions.

1. We inspected the [Fund Status Report] to determine whether the Finding(s) For Adjustment identified in the prior [audit report] ***OR***[agreed-upon procedures report]*,* due from the X fund, payable to the Y fund,was properly posted to the ledgers and reflected in the fund balances in Procedure 2. We found no exceptions. ***[Delete procedure if not applicable. If the adjustment was not properly posted, you should reissue the FFA in this AUP.]***
2. We traced interbank account transfers occurring in December of 2023 and 2022 to the accounting records and on each bank statement] ***OR*** [reconciliation]***[[8]](#endnote-8)*** to determine if they were properly recorded. We found no exceptions. ***[If there is only one bank account, or if no transfers were noted near year-end, delete this procedure.]***
3. We inspected investments held at December 31, 2023 and December 31, 2022 to determine that they: ***[Delete procedure if no investments (or CDs)]***
4. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144, or 135.145. We found no exceptions.
5. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions**. [2024 OCS 2A-14 & 2A-16]**

***For applicability of Receipt Testing sections below see guidance in footnotes 4 and 11 and the AUP Additional Guidance Document.***

**Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

***[Modify these procedures as appropriate. County Commissioners may levy a tax within the ten-mill limitation; however, most do not. Delete this procedure if no property taxes are levied and received.]***

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes*, the State Distribution Transaction Lists (DTL)***[[9]](#endnote-9)*** and the County Auditor’s DTLs ***[<<<insert exact report name.]*** from 2023 and a total of 5 from 2022: ***[Modify this procedure as appropriate. For example if no County DTL receipts, delete this sentence.]***
   1. We compared the amounts from the above named report(s) to the amount recorded in the [Receipt Register Report]. The amounts agreed.
   2. We inspected the [Receipt Register Report] to determine these receipts were allocated to the proper fund(s). We found no exceptions.
   3. We inspected the [Receipt Register Report] to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the [Receipt Register Report] to determine whether it included 2 real estate tax receipts [plus X advance(s)] for 2023 and 2022. The [Receipts Register Report] included the proper number of tax receipts for each year. We found no exceptions.
3. We selected 5 other confirmable receipts from the year ended December 31, 2023 and 5 other confirmable receipts from the year ended December 31 2022 in the [Receipt Register Report] from funds other than the *Special Fund* such as grants, municipal and district funds ***[Note: This procedure is intended for a funding source where procedures were not already tested*** ***from funds other than the Special Fund. For example, procedures over county and state receipts are already completed in procedure 1.]*** 
   1. We [confirmed] ***OR*** [agreed to supporting documentation] ***[<<<insert exact support]*** the amounts paid from the municipalities and districts to the District. We found no exceptions.
   2. We inspected the [Receipt Register Report] to determine whether these receipts were allocated to the proper fund(s). We found no exceptions.
4. ***[Note: This procedure is intended for a funding source where procedures were not already tested. For example, procedures over county and state receipts are already completed in procedure 1.] Example:***We confirmed the [total amount paid] ***OR*** [individual amounts paid] from the[City and or District of XXX***[[10]](#endnote-10)***]to the District during [2023] with the [City and or District]. We found no exceptions.
   1. We inspected the [Receipt Register Report] to determine whether these receipts were allocated to the proper fund(s). We found no exceptions.

b. We inspected the [Receipt Register Report] to determine whether the receipts were recorded in the proper year. We found no exceptions.

**Other Receipts*****[[11]](#endnote-11)***

We selected 10 other receipts from the year ended December 31, 2023 and 10 other receipts from the year ended 2022 and:

1. Agreed the receipt amount recorded in the [Receipt Register Report] to supporting documentation. The amounts agreed.
2. Confirmed the amount charged complied with rates in force during the period, if applicable. We found no exceptions. ***[If applicable.]***
3. Inspected the [Receipt Register Report] to determine the receipt was posted to the proper fund(s), and was recorded in the proper year. [We found no exceptions.] ***OR*** [We found 1 receipt of $100 for a rental recorded in the *Special Fund* that should have been recorded in the District fund. We brought this to management’s attention. They corrected the Special and District Fund balances for this item. However, because we did not inspect all receipts, our report provides no assurance regarding whether or not other similar errors occurred.]

**Payroll Cash Disbursements**

1. We selected 1 payroll check for 5 employees***[[12]](#endnote-12)*** from 2023 and 1 payroll check for 5 employees from 2022 from the [Wage Withholdings Detail Report] and:
   1. We compared the hours and pay rate, or salary recorded in the [Wage Detail Report] to supporting documentation (timecard, legislatively or statutorily-approved rate or salary ***[<<<insert exact support used***).

[We found no exceptions.] ***OR*** [We found 1 instance where an employee was paid for 3 hours less than the hours recorded on her timecard. We brought this to management’s attention, and they added this amount to a subsequent payment to this employee. Because we did not compare all timecards, our report provides no assurance whether or not other similar errors occurred.] ***[2024 OCS 2A-13]***

* 1. We inspected the [Wage Detail Report] to determine whether salaries and benefits were paid only from the *Special Fund*, as required by the SWCD Administrative Handbook Chapter 5. We found no exceptions.
  2. We inspected the [Wage Detail Report] to determine whether the check was classified as *salaries* and was posted to the proper year. We found no exceptions.

1. ***[If the District did not have any new employees or new board of supervisors during the engagement period this step can be deleted. If the District had new employees and/or new board of supervisors in one year but not the other year, then modify the step accordingly.]*** We selected 3 new employees and Board of Supervisors from 2023 and 3 new employees and Board of Supervisors from 2022 and:
   1. We inspected the [employees’/Board of Supervisors’ personnel files and/or minute record] ***[<<<list actual source]*** for the Retirement system, Federal, State & Local income tax withholding authorization.
   2. We agreed the items in a above to the [Employee General Information Report] **<<Standing data report]. [Make sure taxes were withheld if a form was in their file. You do not have to recalculate the amount of federal, state, or local tax to withhold.]**

We found no exceptions. ***[2024 OCS 1-20]***

1. ***[This procedure is only applicable for fiscal year 2022. Omit this procedure unless the government applied the provisions in the Families First Coronavirus Response Act, Coronavirus, Aid, Relief, Economic Security Act, Treasury IRS Guidance n-20-65 as modified by Treasury IRS Guidance n-21-11, or the American Rescue Plan Act of 2021.]*** For fiscal year 2022, we inspected the [appropriation ledger] and [meeting minutes] to determine the District properly credited the paid leave costs against the tax obligations and / or deferred the tax obligations to future periods. We found no exceptions. ***[2023 OCS 1-19]***

**Non-Payroll Cash Disbursements**

1. From the [Payment Register Detail Report], we re-footed checks recorded as *District Fund* disbursements for *contract services* and *supplies* for 2023. We found no exceptions. ***[Perform only if this is a manual system. Select two disbursement line items from the District Fund to test foot. This procedure is N/A if the system is automated, such as UAN.]***
2. We selected 5 disbursements from the *Special Fund* and 5 disbursements from the *District Fund* and other funds from the [Payment Register Detail Report] for the year ended December 31, 2023 and 5 from the *Special Fund* and 5 from the *District Fund* and other funds for the year ended 2022 and determined whether:
   1. The disbursements were for a proper public purpose***[[13]](#endnote-13)***. We found no exceptions.
   2. For *District Fund* and other funds disbursements, we determined whether:
      1. The check number, date, payee name and amount recorded on the [returned, canceled check] ***<<< modify if the payment was EFT/ACH]*** agreed to the similar data recorded in the [Payment Register Detail Report] and to the names and amounts on the supporting invoices. We found no exceptions.
      2. The payment was posted to a fund consistent with the purpose for which the fund’s cash can be used. We found no exceptions.
   3. For *Special Fund* disbursements, we determined whether:
      1. The payee name and amount recorded on the [voucher or invoice]***[<<<list method of authorizing payment]***submitted to the County Auditor agreed to the payee name and amount recorded in the [Payment Register Detail Report and County Ledgers]. We found no exceptions.
      2. The names and amounts on the voucher agreed to supporting invoices. We found no exceptions. ***[delete this procedure if vouchers are not used]***
      3. The [voucher or invoice]***[<<<list method of authorizing payment]***was signed by the fiscal officer and approved by a majority of the Board of Supervisors. We found no exceptions.

**Special Fund Budgetary Compliance**

1. We inspected the District’s Special Fund Budget Request submitted to the County Commissioners for the years ended December 31, 2023 and 2022. The request included the Special Fund’s *Needs, Income* and *Balances* anticipated for carry over from the current year, as required by the SWCD Administrative Handbook, Chapter 5. We also compared the budget amounts to the Special Fund Budgetary Activity footnote of the Cash Basis Annual Financial Report. The amounts agreed.
2. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus year-end certified commitments including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations***[[14]](#endnote-14)*** (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the year ended December 31, 2023 and 2022 for the “Special” Fund. [Expenditures did not exceed appropriations for the Special Fund.] ***OR*** [Special Fund expenditures for [2022] exceeded total appropriations by $XXXX, contrary to Ohio Rev. Code § 5705.41(B).] ***[2024 OCS 2A-2]***
3. We compared interfund transfers-in to transfers-out to ensure they agreed and inspected the transfer activity to determine they were approved by the Board of Supervisors. We found no exceptions. ***[2024 OCS 1 – 6] [Omit procedure if there were no transfers.][[15]](#endnote-15)***
4. We inspected the [Annual Cash Basis Financial Report] for the years ended December 31, 2023 and 2022 for negative cash fund***[[16]](#endnote-16)*** balances. Ohio Rev. Code § 5705.10 (l) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances. ***[2024 OCS 1-5]***

**Sunshine Law Compliance *[2024 OCS 2B-8][[17]](#endnote-17)***

1. We obtained and inspected the District’s Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. [We found no exceptions.]

***OR***

***[Include if the entity did not have a Public Records policy.]*** [We inquired with District management and determined that the District did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).]

2. ***[[18]](#endnote-18)***We selected 5 ***[or total population if less than five]*** public records requests from the engagement period and inspected each request to determine the following:

1. The District was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). [We found no exceptions.]  **OR** [For 3 of the 5 public records requests selected, the District did not respond to the request in accordance with their adopted policy. See the table below.

|  |  |  |  |
| --- | --- | --- | --- |
| **Date Request Received** | **Date Request Fulfilled** | **Policy Response Time (in Business days)** | **Actual Response Time (in Business days)** |
| 6/15/2023 | 6/22/2023 | 3 | 6 |
| 8/2/2023 | 8/15/2023 | 3 | 9 |
| 11/13/2023 | 11/20/2023 | 3 | 5 |

***OR***

***[If the entity did not have any completed public records requests.]*** [We inquired with District management and determined that the District did not have any completed public records requests during the engagement period.]

1. ***[Include if a request was denied, in part or in whole.]*** The District provided an explanation for the denied request which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(3). [We found no exceptions.]

***OR***

***[Include if the entity did not have any denied public records requests.]*** [The District did not have any denied public records requests during the engagement period.]

1. ***[Include if a request contained redactions, in part or in whole.]*** The District was redacting records and making the redactions visible and provided an explanation which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(1). [We found no exceptions.]

***OR***

***[Include if the entity did not have any public records requests with redactions.]*** [The District did not have any public records requests with redactions during the engagement period.]

3. We inquired whether the District had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). [We found no exceptions.]

***OR***

***[Include if the entity did not have a records retention policy.]*** [We inquired with District management and determined that the District did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).]

4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). [We found no exceptions.]

***OR***

***[Include if the entity did not have a Public Records policy.]*** [We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).]

5. We inspected the District’s policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). [We found no exceptions.]

***OR***

***[Include if the entity did not have a Public Records policy.]*** [We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).]

***OR***

***[Include if the entity did not have a policy manual.]*** [We inquired with District management and determined that the District did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).]

6. We observed that the District’s poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). [We found no exceptions.]

***OR***

***[Include if the entity did not have a Public Records policy.]*** [We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the District as required by Ohio Rev. Code § 149.43(E)(2).]

7. ***[Include if the entity has records authority. (Please review the OCS Legal Matrix, OCS 2B-8 Step 7 Applicability tab. “No Records Authority” indicates this step is not applicable.)]*** We selected 5 ***[or total population if less than five]*** applications submitted to the Records Commission for one-time disposal of obsolete records, and management’s review of the schedules of records retention and dispositions for the engagement period. We inspected the approval by the Records Commission for the 5 selected and the review of the schedules. This was required by Ohio Rev. Code §[***[[19]](#endnote-19)***]. [We found no exceptions.] ***<<< Note: the records retention schedule is not the same policy as the public records policy.]***

***OR***

***[Include if the entity did not have any applications submitted to the Records Commission but has Records Authority per OCS Legal Matrix, OCS 2B-8 Step 7 Applicability tab.]*** [We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.]

***OR***

***[Include if the entity has “No Records Authority” per OCS Legal Matrix, OCS 2B-8 Step 7 Applicability tab and this step is not applicable.]*** [We did not select any applications submitted to the Records Commission for one-time disposal of obsolete records, and management’s review of the schedules of records retention and dispositions for the engagement period. The District is not subject to the Ohio Rev. Code records authority. Therefore this step is not applicable and applications were not inspected or inquired about.]

8. We inspected [individual proof of attendance***[[20]](#endnote-20)***] and determined whether each elected official***[[21]](#endnote-21)*** in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). [We found no exceptions.]

***OR***

***[Include if the entity did not have any elected officials subject to the training requirement.]*** [We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).]

9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). [We found no exceptions.]

10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:

a. Prepared – a file is created following the date of the meeting

b. Filed – placed with similar documents in an organized manner

c. Maintained - retained, at a minimum, for the engagement period

d. Open to public inspection – available for public viewing or request.

[We found no exceptions.]

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:

1. Executive sessions were only held at regular or special meetings.
2. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
3. Formal governing board actions were adopted in open meetings.

[We found no exceptions.]

**Other Compliance**

1. Ohio Rev. Code § 117.38 requires Districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension.   Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2023 and 2022 in the Hinkle system. [We found no exceptions.] ***OR*** [Financial information was filed on [Date] which was not within the allotted timeframe.] ***[2024 OCS 1 – 14][[22]](#endnote-22)***

**Related Party Transactions** ***[Delete this procedure if your entity does not have any related party transactions]***

1. ***[[23]](#endnote-23)***We inquired with management and identified the following Related Party Transactions:

a. [List related party transactions]

b. [List related party transactions]

We found no exceptions.

2. We confirmed the transactions with [the other party, or with intermediaries, such as banks, guarantors, agents, or attorneys.] We found no exceptions.

3. ***[[24]](#endnote-24)***We obtained supporting evidence for the Related Party Transactions identified in procedure 1. We found no exceptions.

***[Insert the following paragraph if the District declines to provide us written representations but has provided suitable written agreement* of the procedures and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement*: AOS auditors should also see additional guidance in the representation letter.]***

Attestation standards established by the American Institute of Certified Public Accountants require that we request certain required written representations from the District. We requested that the District provide such representations but the Supervisors and/or fiscal officer refused to do so.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the 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 the District’s receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express 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 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.

Blank Signature

Signature Name

Signature Title

City, State

[Date]

1. This report shell should be used for entities with a testing period of 2022-2023 or 2023. For period 2021-2022 and prior, AOS Staff please obtain the previous report shell from the Old Practice Aids. IPAs, please obtain the previous report shell by contacting the [IPAcorrespondence@ohioauditor.gov](mailto:IPAcorrespondence@ohioauditor.gov) inbox. This shell is written for a 2 year engagement, please modify as needed for single year AUP engagements. [↑](#endnote-ref-1)
2. Updated January 2024 – Changes are not 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-2)
3. Please read the document, [*AUP Additional Guidance*](http://www.ohioauditor.gov/references/agreeduponprocedures.html) for additional information. Also, read Chapter 5 of the SWCD Administrative Handbook on the intranet. [↑](#endnote-ref-3)
4. See the AUP Additional Guidance document for applicability of testing receipts / disbursements. If the shell does not include procedures for a receipt / disbursement type, AOS staff should submit a consult through the AUP Specialty in Spiceworks (IPAs should contact the [IPAcorrespondence@ohioauditor.gov](mailto:IPAcorrespondence@ohioauditor.gov) inbox) for additional procedures. [↑](#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. If the District uses a fiscal agent to process transactions, please replace the cash & investment section with the cash & Investment procedures in the Solid Waste District AUP shell. [↑](#endnote-ref-6)
7. Replace language with “Each Opinion Unit” if the prior engagement was a financial audit and if any prior findings for adjustments were adjusted to the client account records. [↑](#endnote-ref-7)
8. Inter-account transfers should be recorded in the same accounting period on both bank statements; otherwise they should be appropriately reflected on both bank reconciliations. [↑](#endnote-ref-8)
9. Amounts can be located under Program #2790B for the applicable County on the State DTL. [↑](#endnote-ref-9)
10. Be specific in describing the procedure. If you have multiple funding sources to confirm, copy and paste this step for each funding source separately (i.e. City, Township, etc.). [↑](#endnote-ref-10)
11. Other Receipts includes all receipts not tested in the procedures included in this report (i.e. Transfers In, Property Taxes, Confirmable Receipts, etc. would be excluded from this total). Other Receipts should be assessed for each individual fund type category annually (e.g. governmental, fiduciary, and proprietary). [Omit this procedure unless other receipts exceed 10% of the appropriate category receipts.] [↑](#endnote-ref-11)
12. This population consists of both full and part time employees. [↑](#endnote-ref-12)
13. If proper public purpose questions arise relative to levy and bond issues and campaigns, auditors should refer to the [Levy FAQs](https://ohioauditor.gov/publications/docs/Ohio_Auditor_of_State_Levy_FAQs_Aug_2023.pdf) on the AOS website, keeping in mind these may not address all levy-related concerns and additional correspondence with Legal may be required. (AOS should submit a consult through Spiceworks. IPAs should contact the [IPACorrespondence@ohioauditor.gov](mailto:IPACorrespondence@ohioauditor.gov) inbox.) [↑](#endnote-ref-13)
14. NOTE: An appropriation for a new federal COVID 19 or Infrastructure Investment and Jobs Act program is effectively created by operation of Ohio Rev. Code § 5705.42. Ohio Rev. Code § 5705.42 indicates Federal and State grants or loans are “deemed appropriated” for such purpose by the taxing authority as provided by law. In addition, those moneys are also treated as if they are in the process of collection by the fiscal officer of the subdivision. This means that under Ohio Rev. Code § 5705.42, the moneys are treated by the fiscal officer as if they have been appropriated for a specific purpose, without requiring the taxing authority to adopt an amended appropriation measure. However, the fiscal officer should include the appropriated amounts on the (amended) certificate. The fiscal officer should also record the appropriation in the accounting system. The “deemed appropriated” criteria applies to new federal programs but not to the ARPA funds for which the revenue is reallocated as described in AOS Bulletin 2021-004. The funds receiving the reallocation will need to estimate receipts and appropriate in the traditional manner.

    See [AOS COVID-19 FAQs](https://ohioauditor.gov/resources/covid19_faqs.html) and [AOS Bulletin 2021-004](https://ohioauditor.gov/publications/bulletins/2021/2021-004_rev.pdf).

    Ohio Rev. Code §§ 5705.09(F) and 5705.10(I) imply that a resolution must be present in order for the restrictions on the use of the funds to be documented and evident. [↑](#endnote-ref-14)
15. Note: If there were endowment fund transfers tested in Procedure 3, auditors need not repeat testing in Procedure 4. [↑](#endnote-ref-15)
16. There is no legal authority addressing whether encumbrances are to be included when analyzing fund balances. Ohio Rev. Code § 5705.10 does not explicitly prohibit an entity from having a negative fund balance. Instead we cite Ohio Rev. Code § 5705.10 because restricted funds were used for other purposes. Therefore do not include encumbrances when analyzing compliance with Ohio Rev. Code § 5705.10. [↑](#endnote-ref-16)
17. For additional guidance see the [Sunshine Law and StaRS FAQ](http://ohioauditor.gov/ocs/2019/Sunshine%20Laws%20and%20StaRS%20FAQs.docx).

    Note: AOS staff should consult with the assistant legal counsel assigned to their region regarding any non-compliance or questions related to these requirements or violations of Ohio Rev. Code § 149.351 (destruction of records) related to these records. [↑](#endnote-ref-17)
18. Note: one selection of five (or total population if less than five) is sufficient for each policy tested no matter how many departments follow that policy. In addition, if there are no denials or redactions pulled in the selection, auditors do not need to pull an additional selection. [↑](#endnote-ref-18)
19. See the “OCS 2B-8 Step 7 Applicability” Tab of the [Legal Matrix](https://ohioauditor.gov/ocs/2024/legal_matrix.xlsx) for the Ohio Rev. Code Section applicable to your entity type. [↑](#endnote-ref-19)
20. Note: Auditor should ask whether the elected official or his/her designee successfully attended a certified three-hour Public Records Training for each term of office.

    The Attorney General’s Office (AGO) currently uploads an attendance roster for each certified public records training provided by its office to its external website. The roster is now proof of attendance from the AGO to attendees. The attendance rosters are located here: <https://www.ohioattorneygeneral.gov/Legal/Sunshine-Laws/Sunshine-Laws-Training-Attendance-Reports>. All attendees are notified at the trainings where the rosters are posted.

    The AOS provides paper certificates as proof of attendance.

    Additionally, the AGO may contract with other state agencies, political subdivisions, or other public or private entities to conduct the training programs and seminars. AOS auditor should consult with Legal to determine whether any other trainings qualify as a certified public records training. See Ohio Rev. Code § 109.43(D). [↑](#endnote-ref-20)
21. Elected official does not include judges or clerks of courts. See Ohio Rev. Code § 109.43(A)(2). [↑](#endnote-ref-21)
22. If the entity is required to re-file financial statements due to an incomplete filing, the filing date and accounting basis of the re-filed annual financial report will then become the basis for determining compliance with the filing requirements. Auditors should use professional judgement when determining whether to report an exception with timely filing if the public office or other entity required to file originally submitted timely but had to refile. Documentation of these comments should be included in the working papers. [↑](#endnote-ref-22)
23. Be sure to document in the working papers who you spoke with and when, including name, title, and date. [↑](#endnote-ref-23)
24. AOS Auditor should consult with both their CA and CFAE AUP Specialty if they identify potential fraud issues. [↑](#endnote-ref-24)