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From: Auditor of State's Center for Audit Excellence  
To: All IPA Firms  
Subject: Township and Village AUP Shell Change  
Date: May 5, 2016

There has been a minor change made to both the Township and Village AUP shells in regards to the fiscal integrity act (the second step under the other compliance section.) This step is only applicable during the first year of a new fiscal officer's term or during the last year of a fiscal officer's term. If either of these events occurs during the engagement period, this step should be completed; otherwise the step should be eliminated. A note stating these facts was added to the step.

This change is effective immediately. If using the March 2016 shell, the step may be eliminated if the fiscal officer is not new or the engagement does not cover the end of the fiscal officer's term.

If you have any questions, please contact a member of the Center for Audit Excellence.