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From: Audit Administration
To: All IPA Firms
Subject: IPA Report Due Dates and AUP Modifications
Date: August 14, 2015

The following process changes related to IPA report due dates and Agreed-Upon Procedures (AUP) modifications will become effective September 1, 2015.

IPA Report Due Date Changes

IPA report due dates are included in the contract between the Auditor of State (AOS), the IPA firm and the client. The Modification Agreement Form is to be utilized for any contract modification; and, therefore, will now be required to be used for any changes to the IPA report due date rather than an email request to the AOS regional chief. Please remember report due date extensions will only be granted for issues which were not known at the time of the original contract and/or extenuating circumstances outside the control of the firm and with the knowledge of the client.

Prior to September 1, 2015, the Auditor of State's office will review extension requests in the manner in which they are currently submitted and will process any requests received; however, the Modification Agreement Form must be utilized for any requests after that date.

As part of this change, Section II of the Modification Agreement Form had been updated to include a checkbox for "Change in IPA Report Due Date."

Agreed-Upon Procedures (AUP) Modifications

Since the procedures to complete an AUP are standardized and different from audit procedures, any modification to change the scope of an engagement from a full audit to an AUP will now require a breakdown of budgeted hours for the AUP as part of the modification request. The Modification Agreement Form has been modified to include Appendix A: Agreed-Upon Procedures – Breakdown of Budgeted Hours in order to provide this information.

The new Modification Agreement Form is available on the AOS website at: [Modification Agreement Form](#)

If you have any questions, please submit them to IPACorrespondence@ohioauditor.gov.