

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: AUP - Village and Township Audit Work Bench (AWB) Payroll Procedures
Date: April 6, 2022

It has come to our attention that the Township and Village payroll procedure 1 in the Audit Work Bench (AWB) AUP export spreadsheet does not agree to the AUP Report Shells.

The AWB updates will be pushed out in a couple of weeks. If you have already started testing the AWB AUP export spreadsheet but the engagement is not finalized yet or you plan to start testing before the update is pushed out, please change "bi" to "ai / aii" on the procedure's attributes and testing.

Procedure 1b does not need tested for UAN clients – See the blue language in the AUP Report Shell:

- b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions. *[This procedure only applies to manual payroll systems. This procedure is n/a if the system is automated, such as UAN.]*

Also, for Township AUP Report Shells that are not finalized, if payroll expenditures were less than 10% of the total of all funds disbursement, then only the applicable trustee/fiscal officer compensation procedures are required (procedures 3, 4, & 5). This was previous guidance that was unintentionally removed and has been added back to the AUP Additional Guidance document.

Questions can be directed to Nicole Vogel at NLVogel@ohioauditor.gov.