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From: Center for Audit Excellence
To: All IPA Firms
Subject: Sample OCBOA GASB 68 Note
Date: August 31, 2015

A sample OCBOA GASB 68 footnote has been posted to the Auditor of State's webpage at the following link: [Sample OCBOA GASB 68 Note](#)

This sample footnote would be appropriate for OCBOA basis schools financial statement filers who are statutorily required to file GAAP financial statements.