



Dave Yost  
Auditor of State

From: Auditor of State's Center for Audit Excellence  
To: All IPA Firms  
Subject: 2015 GASB 68 OPERS/OP&F OCBOA Note Disclosure  
Date: February 26, 2016

Sample GASB 68 OPERS/OP&F note disclosure shells for OCBOA/Regulatory and OCBOA non-GAAP mandated 2015 clients have been posted to the Auditor of State's webpage at the following link: <http://www.ohioauditor.gov/references/gasb68.html>

Please contact Local Government Services at 614-466-4717 if you have questions.