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From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Opinion shell modification
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Per the *AICPA State and Local Government Guide* 15.06, OCBOA presentations cannot classify any information (such as MD&A or budget schedules) as RSI. Such information, if included, should be considered either (a) *other information* (AU-C 720) or (b) *supplementary information* (AU-C 725).

Up to this time, for AOS OCBOA audits we considered MD&A tables and schedules *supplementary information* and the text *other information*.

AOS is revising guidance for OCBOA presentations in AOS audits to consider all the MD&A (if presented) *other information*. However, MD&A is not required for OCBOA presentations, so if the auditee does not present MD&A, auditors should not consider this an exception.

Consistent with our current guidance, while we encourage auditees, for OCBOA presentations, to present budgetary schedules as part of the statements, if they are presented outside the statements, then for AOS audits, we consider the budgetary schedules *supplementary information*.

The AOS OCBOA opinion shell posted to <https://ohioauditor.gov/references/shells/opinions.html> has been updated accordingly.