



Dave Yost
Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: All previous Audit Division Advisory Memos (1995-01 through 2016-02)
Date: August 25, 2016

Audit Division Advisory Memos (ADAMs) are Auditor of State internal guidance which is occasionally distributed to IPAs. Our office has completed a review of prior Audit Division Advisory Memos (ADAMs), to determine which of them still apply. Our goal was to reduce the file of prior ADAMs, so that they only include guidance not elsewhere available. This should reduce uncertainties about whether a prior ADAM or some other source (such as the Ohio Compliance Supplement) presents current AOS guidance.

With the exception of the four ADAMs listed below, you should no longer rely on guidance from Auditor of State ADAMs issued between 1995 through 2014.

- ADAM 1998-03 Auditing Federal Department of Treasury and Department of Justice Forfeiture Funds
- ADAM 1999-07 Audits of Educational Consortia and Reporting Treatment for Educational Consortia Fiscal Agents
- ADAM 2001-09 Auditing and Reporting for School District is Fiscal Caution
- ADAM 2012-01 Finding for Recovery Issuance, Standardization, Notification, Reporting and Documentation Procedures

If you have any questions, please contact a member of the Center for Audit Excellence.