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From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: 2015 GASB 68 GAAP Note Disclosures
Date: March 23, 2016

Sample GASB 68 OPERS/OP&F and STRS/SERS note disclosure shells for GAAP mandated 2015 clients as well as sample Journal Entries 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.