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From: Center for Audit Excellence
To: All IPA Firms
Subject: Opinion Shell Modifications
Date: November 16, 2015

The *GAAP A01 Unmodified opinion* shell under the **EFFECTIVE FOR FYE 6/30/15 AND SUBSEQUENT AUDITS** heading on the Auditor of State's website has been revised to include the following:

- Pension RSI in the *Other Matters* paragraph;
- An example emphasis of matter paragraph for adoption of GASB 68;
- Reference to Uniform Guidance for the in-relation-to opinion on the SFAE (effective for Fiscal Years Ending December 31, 2015 and beyond);
- Clarification in the endnotes.

This opinion shell can be used for Fiscal Year Ending June 30, 2015 and beyond.

The *Opinion AOS OCBOA Basis* shell under the **CASH (AOS REGULATORY BASIS) & OCBOA OPINION EXAMPLES** heading on the Auditor of State's website has been revised to include the following:

- Reference to GASB 68 schedules (when included in OCBOA presentations) as *Other Information* in the *Other Matters* paragraph (effective for FYE June 30, 2015 and beyond);
- Reference to the Uniform Guidance for the in-relation-to opinion on the SFAE (effective for Fiscal Years Ending December 31, 2015 and beyond);
- Clarification in the endnotes.

These opinions can be used for any Fiscal Year End audits subject to AU-C 800.

The opinion shells posted to <https://ohioauditor.gov/references/shells/opinions.html> have been updated accordingly. In addition, the remaining opinion shells will also be updated.

Please contact the Center for Audit Excellence if you have any questions.