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From: Center for Audit Excellence
To: All IPA Firms
Subject: Additional Opinion Shell Modifications
Date: November 24, 2015

The remaining GAAP opinion shells under the **EFFECTIVE FOR FYE 6/30/15 AND SUBSEQUENT AUDITS** heading on the Auditor of State's website have been revised.

In addition, minor changes were also made to the GAAP A01 and the AOS OCBOA Basis shells originally posted on November 16, 2015.

The opinion shells posted to <https://ohioauditor.gov/references/shells/opinions.html> have been updated accordingly.

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