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From: Auditor of State's Center for Audit Excellence
To: All IPAs
Subject: AOS Basis Report Shells/CBCF Audit Program
Date: November 10, 2014

Updated AOS basis small government financial statement and footnote shells have been posted at <https://ohioauditor.gov/references/shells/regulatory.html>.

In addition, updated CBCF specific procedures have been posted at <https://ohioauditor.gov/references/guidance.html>.