

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Opinion Shells for Fiscal Year End 12/31/21 and Subsequent
Date: April 25, 2022

A new page has been added to the Reference Materials section of the Auditor of State website <https://ohioauditor.gov/references/auditreports-subsequent.html> for Audit Report Shells updated for SAS 134-140 to be used for engagements with fiscal year-ends on or after December 31, 2021.

The following shells are currently available for fiscal year-ends on or after December 31, 2021:

- Opinion GAAP A01 Unmodified
- Opinion AOS OCBOA Basis
- Opinion AOS Basis (GAAP Required)
- Opinion AOS Basis (No GAAP requirement)
- GAGAS Report Letter
- Single Audit Report Letter

This page will be updated as new opinions and examples become available.

Please check this page frequently as minor changes are being made to the existing shells as items are noticed which require correction.

Audit Report Shells for periods prior to December 31, 2021 can be accessed at <https://ohioauditor.gov/references/auditreports-prior.html>

Questions can be directed to: IPACorrespondence@ohioauditor.gov