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From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Regulatory Basis Footnote Shell Modifications
Date: December 28, 2015

The Regulatory Basis footnote shells under the **SAMPLE FOOTNOTE AND FINANCIAL STATEMENT SHELLS FOR 2011 AND AFTER** heading on the Auditor of State's website has been updated for the following:

- AMP Ohio disclosure;
- Retirement footnote updates;
- General Health District and Mental Health Board footnote updates for the new Uniform Guidance.

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

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