

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence

**To:** All IPA Firms

**Subject:** Basic Audit Changes

**Date:** December 20, 2019

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The Auditor of State (AOS) Administration has approved some changes for the Basic Audits for entities with a year end 11/30/2019 and later.

The changes are as follows:

- Increase in the Basic Audit Threshold from \$100,000/year or \$200,000 for 2 years to \$200,000/year or \$400,000 for 2 years.
- Clients must be reconciled for the years of the engagement period.

Updated AOS Bulletins 2012-007 and 2015-001 have been posted to the Internet page at [www.ohioauditor.gov/publications.html](http://www.ohioauditor.gov/publications.html).

These changes may affect your current and/or future books of business by allowing more of Ohio's small governments to take advantage of the reduced services. Should the changes affect your client listing and your contracts please contact the appropriate AOS Regional Chief Auditor.

Please contact the Center for Audit Excellence with any questions.