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From: Auditor of State's Center for Audit Excellence  
To: All IPA Firms  
Subject: Opinion AOS OCBOA Basis shell revision  
Date: February 11, 2015

The *Opinion AOS OCBOA Basis* shell under the **CASH (AOS REGULATORY BASIS) & OCBOA OPINION EXAMPLES** heading on the Auditor of State's website has been revised to add additional paragraph to the AOS Basis Dual Opinion shell in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles (GAAP)* section. Also, we modified the wording in the *Accounting Basis* paragraphs in the OCBOA Opinion shell.

<https://ohioauditor.gov/references/shells/opinions.html>