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**AOS Technical Update**  
2011 Government Auditing Standards:  
Independence and Nonaudit Services  
Sample Forms

The following sample forms were developed using guidance provided in the AICPA Practice Aid Series, 2011 Yellow Book Independence – Nonaudit Services Documentation Practice Aid. These are samples only for review and consideration and will require modifications based on actual circumstances.

**Factors/Assumptions considered in preparing these Sample Forms:**

1. All nonaudit services performed are permitted (no prohibited services requested and/or performed).
2. Management participation and self-review threats are inherent in performing nonaudit services requiring preparation of financial statements and working trial balances.
3. In most cases where the designated individual(s) lacks ability to reperform the nonaudit service(s), safeguards will need to be applied.
4. Preparing financial statements includes the notes to financial statements (NTFS).