

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: FY22 School Updates: FTE Adj. #1 / School Contingency Footnote / Comm. School TM Programs

Date: September 14, 2022

Below are some updates on FY22 school audits.

FTE Adjustments

- ODE's Fy 22 FTE #1 Adjustments have/will occur as follows:
 - Traditional, ESC & CBDD –
 - Adj. #1 – 8/26/2022
 - JVS –
 - Adj. #1 – 9/15/2022
 - Community Schools –
 - Adj. #1 – 9/14/2022
 - Summary listing has been posted to <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding>
- Adj. #2 is planned for November – which ODE currently plans to be the last one for Fy 22 for all school types.

School Contingency Footnote

- The sample footnote disclosure for FTE contingencies was updated and posted on 8/9/22 to <https://ohioauditor.gov/references/guidance/communityschools.html>.
- The only edit is to clarify that the subsequent event footnote is only for Fy 2021.

Community School Audit Programs

- The following edits have been made to the Fy 2022 community school audit programs located at <https://ohioauditor.gov/references/guidance/communityschools.html> .
 - Conditional Procedures > Community Schools-All
 - All programs, except ‘Merged School Procedures’, have edits
 - Conditional Procedures > Community Schools-Close-out
 - The following programs have edits: Planning Procedures, Compliance Procedures, Finalizing Procedures

If you have any questions, please contact communityschoolquestions@ohioauditor.gov.