

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Community School Audit Programs - Annual Updates
Date: August 2, 2021

As a reminder, in September 2020 two AOS audit programs were made available to IPA firms. In the 'community school audit procedures' section of the [Community School Guidance webpage](#), the following documents which may be utilized in addition to your normal audit programs were posted. These programs contain additional information/guidance to consider when performing community school audits:

- Procedures for All Community School Audits
- Additional Procedures for Close-out Community School Audits (for use in conjunction with the program above)

Updates to the programs mentioned above for FY 2021 community school audits were posted. Such edits are indicated with strike-out / double underline.

In addition, the sample footnote disclosure for FTE contingencies has been updated and posted to <https://ohioauditor.gov/references/guidance/communityschools.html>.

Questions may be directed to CommunitySchoolQuestions@ohioauditor.gov.