

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence  
**To:** All IPA Firms  
**Subject:** 2022 OCS 3-20 (Transportation T-1 forms)  
**Date:** January 11, 2023

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The new Fiscal Year 2022 OCS 3-20 (Transportation T-1 & T-2 Forms) section states the data for the T-1 reports shall be a 5-day average of the first full week of October (which came from ODE's T-1 Instructions).

It has been brought to our attention that some schools were not scheduled to be in session for the full 5 days during the first full week of October. We therefore reached out to ODE to see how this should have been handled. ODE stated:

- They do not have any *written* guidance on the subject but have advised that if the district is in session for 4 days, the district needs to use a 4-day average. If the district is in session for 3 days, use a 3-day average etc.
- The transportation staff *encourage* schools to complete a second count week after the first week of October as the "amended week" count and to compare the numbers to be reported.

Ultimately, this is a stewardship test, so only in rare circumstances could it move out of the Management Letter. As always ensure you document your resolution within the working papers.

Questions can be directed to Kelly Berger-Davis at [KMBerger-Davis@ohioauditor.gov](mailto:KMBerger-Davis@ohioauditor.gov).