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Auditor of State

From: Center for Audit Excellence
To: All IPA Firms
Subject: Communication to Community School Sponsors
Date: October 19, 2015

Ohio Rev. Code Section 3314.03 requires community school sponsors to exercise certain governance responsibilities. AU-C Section 260 requires the auditor to provide those charged with governance with timely observations arising from the audit that are significant and relevant to their responsibility to oversee the financial reporting process and promote effective two-way communication between the auditor and those charged with governance. The Auditor of State (AOS) believes “those charged with governance” includes community school sponsors.

As authorized by the Ohio Rev. Code, the Ohio Department of Education (ODE) sponsors community schools in certain circumstances. ODE and a number of other sponsors have specifically requested to be invited to audit related conferences and to be included on any required audit communications. The Auditor of State’s office asks that an invitation be extended to post-audit conferences to community school sponsors and include them on appropriate communications throughout the audit. These communications might include the engagement letter, representation letter, if appropriate, and other correspondence applicable to those charged with governance as described in AU-C Section 260.

Please contact the Center for Audit Excellence if you have any questions.