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## IPA Correspondence

**To:** All IPA Firms  
**From:** Auditor of State's Center for Audit Excellence  
**Subject:** Fiscal Year 2024 FTE Adjustment #1  
**Date:** September 5, 2024

Department of Education and Workforce's Fiscal Year 2024 FTE #1 Adjustments have/will occur as follows:

Traditional, Educational School Districts and CBDDs –  
Adjustment #1 – 8/30/2024

Joint Vocational School Districts –  
Adjustment #1 – 9/13/2024

Community Schools –

- Adjustment #1 – 9/13/2024
- Summary listing has been posted to <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding>

There will also be an Adjustment #2, which will *tentatively* occur in November.

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