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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 #2
Date: November 7, 2024

Department of Education and Workforce's (DEW) Fiscal Year 2024 FTE #2 Adjustments will occur as follows:

Traditional, Educational Service Center and CBDD –
Adjustment #2 – 11/8/2024

Joint Vocational Schools –
Adjustment #2 – 11/15/2024

Community Schools –

- Adjustment #2 – 11/14/2024
- Summary listing has been posted to <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding>

This is the last FTE Adjustment DEW plans to have for Fy 2024, for all school types.

Please note the following guidance from the sample FTE contingency footnote disclosure on our [community school webpage](#):

- This contingency footnote is not required if DEW has completed all FTE adjustments for the year, the school is not appealing their FTE review final determination results, and if material, the liability is on the statements and disclosed in the footnotes.
- Fyi – There were no Fy 2024 final determinations – so none to appeal.

Questions can be directed to Kelly Berger-Davis at KMBerger-Davis@ohioauditor.gov.