

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: Community School Updates

Date: January 24, 2025

Community School Audit Programs

The Community Schools-All, and Community Schools-Close-out programs available on our [webpage](#) have been updated for Fy 2024 community school audits. While all programs had edits, none are considered significant, so if you have already pulled the program(s) into a 2024 community school audit, there is no need to update. Edits include items, such as:

- Updated ODE's name to DEW
- Updated hyperlinks
- Added additional references
- Removed reference to ORC 3314.50 audit bonds/written guarantees being tracked on the master community school spreadsheet. While those are still required & tested in the OCS, AOS administration decided that CFAE no longer needs to obtain & track them.
- Added a note that DEW requires the attendance of Sponsors at the Exit Conferences; therefore Exit Conferences must be offered and the invite must include the sponsor.
- DEW updated their close-out procedures excel file (DEW updated 2 items on it, but the edits were for the schools - to clarify that they needed to keep copies of records for audit).

School Contingency Footnote

The sample footnote disclosure for FTE contingencies was updated and posted to <https://ohioauditor.gov/references/guidance/communityschools.html>.

- The only edit was to update ODE's name to DEW.

Community School Audit Preparation Checklist

The checklist on our [community school webpage](#) was updated for:

- Change ODE's name to DEW
- Update intro paragraph on top

Questions can be directed to CommunitySchoolQuestions@ohioauditor.gov.