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IPA Correspondence

To: All IPA Firms
From: Auditor of State's Center for Audit Excellence
Subject: Fiscal Year 2025 FTE Adjustment #2
Date: December 8, 2025

Department of Education and Workforce's (DEW) Fiscal Year 2025 FTE #2 Adjustments occurred as follows:

Traditional, Educational Service Center and CBDD –
Adjustment #2 – 11/7/2025

Joint Vocational School –
Adjustment #2 – 11/14/2025

Community Schools –

- Adjustment #2 – 11/14/2025
- Summary listing has been posted to <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schoo...>

This is the last FTE Adjustment DEW plans to have for fiscal year 2025, 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 Fiscal Year 2025 final determinations – so none to appeal.

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