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IPA Correspondence

To: All IPA Firms

From: Auditor of State's Center for Audit Excellence

Subject: Fiscal Year 2026 FTE Adjustment #2

Date: October 14, 2026

Ohio Department of Education and Workforce's (DEW) Fiscal Year 2026 FTE #2 Adjustments have/will occur as follows:

- Traditional, ESC & CBDD
 - Adjustment #2 – 10/9/2026
- JVS
 - Adjustment #2 – 10/15/2026
- Community Schools
 - Adjustment #2 – 10/14/2026
 - 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 2026, for all school types.

Please note the following guidance from the sample FTE contingency footnote disclosure on the Auditor of State's [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.

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