

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: 2020 School COVID-19 OCS Addendum

Date: August 21, 2020

As teams are beginning their Fiscal Year 2020 school audits, we wanted to make you aware that a document titled 'Additional COVID-19 Guidance/Considerations for Fiscal Year 2020 School OCS Testing' will be issued soon. While other OCS sections are addressed in it, the most significant are 1-26 & 1-27, so auditors should delay testing those 2 sections until the addendum is available.

To be clear – the 2020 OCS will not be edited, nor reissued. We are simply posting an addendum with additional guidance.

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