

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: FY23 School Updates: FTE Adj. #1 / School Contingency Footnote / Community School Audit Programs

Date: August 31, 2023

FTE Adjustments

- ODE's Fy 23 FTE #1 Adjustments have/will occur as follows:
 - Traditional, ESC & CBDD –
 - Adj. #1 – 8/25/2023
 - JVS –
 - Adj. #1 – 9/14/2023
 - Community Schools –
 - Adj. #1 – 9/15/2023
 - Summary listing has been posted to <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding>
- There will also be an Adj. #2, but the dates have not yet been determined by ODE.

School Contingency Footnote

- The sample footnote disclosure for FTE contingencies was updated and posted on 8/24/23 to <https://ohioauditor.gov/references/guidance/communityschools.html>.
- The only edit is to remove the Fy 2021 sample subsequent event footnotes; there were no edits to the sample contingency footnotes.

Conditional Community School Programs

- The following edits will be made for Fy 2023 community school audits. We do not anticipate any Fy 2023 community school audits have begun yet, so please be sure to use the updated programs. These should be posted/available in a week or so.
 - Conditional Procedures > Community Schools-All
 - All programs, except 'Reporting Procedures', have edits
 - Conditional Procedures > Community Schools-Close-out
 - All programs, except 'Financial Statement Procedures', have edits

If you have any questions, please e-mail CommunitySchoolQuestions@ohioauditor.gov.