



Dave Yost  
Auditor of State

From: Auditor of State's Center for Audit Excellence  
To: All IPA Firms  
Subject: School Federal Schedules  
Date: December 4, 2015

OMB Circular A-133 § 310 and 2 C.F.R. Part 200 § 510 require federal awards expended to be reported on the federal schedule. It further states "while not required, the auditee may choose to provide information requested by the Federal awarding agency and pass-through entities to make the schedule easier to use." In the past, the Ohio Department of Education (ODE) has required schools to report federal expenditures and receipts on their federal schedule.

We were recently notified by ODE, effective immediately, schools are no longer required to report federal receipts on their federal schedule. A school may choose to continue to report federal receipts; however, it is no longer required.

Please contact the Center for Audit Excellence if you have any questions.