

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence

**To:** All IPA Firms

**Subject:** ODE Fy 19 FTE Adj. #2

**Date:** December 13, 2019

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The Ohio Department of Education's Fy 19 FTE Adjustment #2 is occurring today for all school types (traditional, ESC, CBDD, JVS & community schools).

- This is the **last** FTE Adj. ODE plans to have for Fy 19, for all school types.
- Please note the following guidance from the sample FTE contingency footnote disclosure at <https://ohioauditor.gov/references/guidance/communityschools.html>:
  - *This contingency footnote is not required if ODE 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.*

Community School notes:

- The summary listing for community schools is available at <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding>.
- As a reminder, prior community school guidance IPA memo's are available at <https://ohioauditor.gov/references/guidance/communityschools.html>, including guidance on handling FTE adj's (sent 10/11/17).
- Reminder: Several community schools that *closed* in Fy 19 had a *positive* amount for their Fy 19 FTE **Adj #1**. ODE was waiting until this FTE Adj. #2 was complete to see how/if they impact the amount ODE owes the school before they actually paid out those positive amounts.

Questions can be directed to [communityschoolquestions@ohioauditor.gov](mailto:communityschoolquestions@ohioauditor.gov).