



Dave Yost  
Auditor of State

From: Auditor of State's Center for Audit Excellence  
To: All IPA Firms  
Subject: OCS 2018 Anti-Bullying Guidance  
Date: February 5, 2018

Ohio Compliance Supplement (OCS) Section 2-24 was updated to reflect a policy requirement that is part of the Ohio Revised Code, but is new to the 2018 OCS. Ohio Rev. Code 3313.666 and 3314.03 requires schools, including community schools, to have an Anti-Bullying policy. Requirement #10 in the Summary of Requirements is new and must be tested in all 6/30/18 audits: "a statement prohibiting students from deliberately making false reports of harassment, intimidation, or bullying and a disciplinary procedure for any student responsible for deliberately making a false report of that nature."

Auditors are required to test the Anti-Bullying provisions in Section 2-24 as follows:

- Anti-bullying laws should be tested for all schools (traditional or community school. Auditors must issue the AUP report (available on the AOS webpage under Local Government / Reference Materials) as part of the audit package each year until the school is in full compliance. Auditors should be alert that these requirements will need tested in the first audit of any new community school. See exception below.
- For existing traditional and community schools where the Chapter 2 Anti-Bullying Provision compliance requirements were not previously tested, auditors need to perform Section 2-24 testing procedures and issue the applicable AUP report.
- Exception: Requirement #10, as stated above, is new in the 2018 OCS and must be tested in all school audits. Auditors are not required to issue an AUP report if requirement #10 in Section 2-24 is the **only** Anti-Bullying provision required to be tested in the June 30, 2018 audit period. Instead, auditors should document their testing and results in the working papers. If noncompliance with requirement #10 is identified, auditors should communicate the matter in the Management Letter.
  - However, if auditors are testing the Anti-bullying provisions for more than just item #10 described in OCS step 2-24, an AUP report should be performed and issued as part of the financial statement audit report package.

Please contact the Center for Audit Excellence with any questions.