

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: County Board of DD and Special Education Grants
Date: June 17, 2019

During calendar year 2018 (as part of the Ohio Department of Education's (ODE) FY19), ODE released additional Special Education grants to correct errors in prior year grant allocation calculations in which some schools/DD boards were underpaid in State Fiscal Years (SFY) 2015, 2016, 2017, and 2018. This correction was initiated by an audit finding the State Region had in 2015 and 2016 which resulted in a more detailed federal review. ODE has entered into a repayment plan with the US Department of Education to correct the issues over a two-year period (FY 19 & 20) and these grant funds are/will be released as separate/special awards in SFY2019 and SFY2020. Eligible entities have to apply for the award to receive the allocation, which are managed through the CCIP and appear as shown below on the 2019 Funding Application page:

Entitlement Funding Application
<u>Consolidated</u>
<u>6b RESTORATION</u>
<u>6B IDEA RESTORATION</u>

While these amounts represent prior year corrections, AOS does not feel it results in restatements for 2018. However, amounts included in CCIP at 12/31/18 should be evaluated for current year receivable presentation and disclosure as required, if material. Additionally, some entities were overpaid, however, ODE has obtained approval from USDE to allow those funds to NOT be repaid by the entities, therefore, this correction affects only those schools/DDs that were underpaid.

Please contact the Center for Audit Excellence with any questions.