From: Auditor of State’s Center for Audit Excellence
To: All IPA Firms
Subject: School Guidance
Date: September 8, 2020

We recently posted the following guidance specific to school audits:

- **Traditional & Community Schools**
  - Related to our August 21, 2020 memo, the document titled ‘Additional COVID-19 Guidance/Considerations for Fy 2020 School OCS Testing’ has been posted to [http://www.ohioauditor.gov/references/compliancemanuals.html](http://www.ohioauditor.gov/references/compliancemanuals.html). To be clear – the 2020 OCS was not edited, nor reissued; we simply posted an addendum with additional guidance.

- **Community Schools**
  - We are making available to IPA firms two AOS audit programs. In the ‘community school audit procedures’ section of the [Community School Guidance webpage](http://www.ohioauditor.gov/indicators/schools/guidance/community-school-audit-procedures), we have posted the following new documents which may be utilized in addition to your normal audit programs. These programs contain additional information/guidance to consider when performing community school audits:
    - Procedures for All Community School Audits
    - Additional Procedures for Close-out Community School Audits (for use in conjunction with the program above)
      - Note: This program now takes the place of the ‘close-out calls’ we held in prior years with each team performing close-out community school audits.
  - The document titled ‘Testing Procedures for Contract/Agreement True-up’ has been removed from the AOS community school webpage, as those procedures have been included in the ‘All Community School’ audit program. That audit program also references the 2020 School OCS Addendum mentioned above.
  - A new section titled ‘IPA Resources’ has been added to the [AOS IPA Portal](http://www.ohioauditor.gov/indicators/schools/ipa) which includes the ‘AOS Master Community School Spreadsheet.’ This file is updated monthly.
and contains a wealth of information about each community school that could be useful in your audits. A few items to note:

- There are different tabs, depending on the status of each community school (open, potentially closing, closed-work in progress, suspended).
- The different columns can be helpful in various sections of an audit. Any documents referenced can be obtained from the school/sponsor. For example:
  - Sponsor/Authorizer – OCS 2-13
  - Operator/Mgmt. Co. – OCS 2-5 & 2-14
  - Education Plan – OCS 3-6
  - Type of School – OCS 1-27 flowchart
  - $50,000 Bond (ORC 3314.50) – OCS 2-13 / OPM O-28
  - Other Comments – various info.
  - FTE Reviews – OCS 1-27
  - Probation Notices From Sponsor – Going concern considerations

Questions can be directed to KMBerger-Davis@ohioauditor.gov.