

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence  
**To:** All IPA Firms  
**Subject:** Fiscal Year 2020 School FTE Adjustment #1  
**Date:** September 18, 2020

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We wanted to make you aware of the following guidance specific to school audits:

- ODE's Fiscal Year 2020 FTE Adjustments have begun.
  - Traditional, ESC & CBDD –
    - Adj. #1 occurred 9/18/2020 (September #2)
  - JVS –
    - Adj. #1 is scheduled to occur on 10/15/2020
  - Community Schools –
    - Adj. #1 is scheduled to occur on 10/14/2020
    - Summary listing has been posted to <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schools/Community-School-Funding>
- Adj. #2 is planned for November/December – which ODE currently plans to be the last one for Fiscal Year 2020 for all school types.
- The sample footnote disclosure for FTE contingencies has been updated for Fy 20, and posted to <https://ohioauditor.gov/references/guidance/communityschools.html>.

Questions can be directed to [KMBerger-Davis@ohioauditor.gov](mailto:KMBerger-Davis@ohioauditor.gov).