

Mary Taylor, CPA Auditor of State

Bulletin 2009-010

Date Issued: August 14, 2009

TO: City School Districts
Local School Districts
Exempted Village School Districts
Joint Vocational School Districts
Community Schools
Independent Public Accountants

FROM: Mary Taylor, CPA
Ohio Auditor of State

SUBJECT: School Anti-harassment Policy

Ohio Rev. Code 3313.666 (B) requires the board of education of each city, local, exempted village, and joint vocational school district to establish a policy prohibiting harassment, intimidation, or bullying. Ohio Rev. Code 3314.03(A)(11)(d) imposes the same requirement on community schools.

Ohio Rev. Code 117.53 requires the Auditor of State (and contracting independent accountants) to identify whether a school district or community school has adopted an anti-harassment policy, and also states, "This determination shall be recorded in the audit report."

To comply with this reporting obligation, the Auditor of State and contracting independent accountants must include an additional report describing the procedures applied and the results, for audits of fiscal year ended June 30, 2009 **and in subsequent audits until compliance is obtained.** This report should appear immediately after the schedule of findings or schedule of prior year audit findings, if applicable. The table of contents should separately list this report. (Because this report is a statutory requirement, we believe it is inappropriate to include it with a management letter.)

The attached example report describes the procedures, which consist of (1) determining whether the school board adopted a policy and (2) reading the policy to determine if it includes the 10 requirements listed in Ohio Rev. Code 3313.666(B).

If a school has not adopted the required policy, or if the policy lacks any of the 10 requirements, this report will describe the noncompliance.

We will also require a separate assertion of the school's adoption of a policy in the representation letter Auditing Standards Section AU 333 requires at the conclusion of each audit.¹

If the school has adopted a proper policy, we will not apply these procedures or report on this matter in subsequent audits.

If you have any questions regarding the information in this Bulletin, please contact the legal division staff of the State Auditor's Office at (800)282-0370.

Mary Taylor, CPA
Auditor of State

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

¹ Suitable wording to include in the representation letter would be: "The Board of Education adopted a policy on [DATE] prohibiting harassment, intimidation, or bullying as required by Ohio Rev. Code 3313.666 (B)."

Example Report

Independent Accountant's Report on Applying Agreed-Upon Procedures²

[SCHOOL NAME]
[COUNTY NAME] County
[STREET ADDRESS]
[CITY], Ohio [ZIP CODE]

To the Board of Education:

Ohio Rev. Code Section 117.53 states “the auditor of state shall identify whether the school district or community school has adopted an anti-harassment policy in accordance with Section 3313.666 of the Revised Code. This determination shall be recorded in the audit report. The auditor of state shall not prescribe the content or operation of any anti-harassment policy adopted by a school district or community school.”

Accordingly, we have performed the procedures enumerated below, which were agreed to by the Board,³ solely to assist the Board in evaluating whether [insert name of school district] (the District [replace with School for community schools]) has adopted an anti-harassment policy in accordance with Ohio Rev. Code Section 3313.666. Management is responsible for complying with this requirement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Board.³ Consequently; we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We noted the Board adopted an anti-harassment policy at its meeting on [INSERT DATE].
2. We read the policy, noting it included the following requirements from Ohio Rev. Code Section 3313.666(B):
 - (1) A statement prohibiting harassment, intimidation, or bullying of any student on school property or at school-sponsored events;

² This report wording follows AICPA attestation standard AT 601. Because of the extremely limited nature and engagement risk associated with these procedures, we do not believe these procedures require planning beyond reading this example report and the related Revised Code sections.

³ Because of the straightforward nature of these procedures, we will assume the Board agrees with them. If the Board or management wishes to discuss the sufficiency of these procedures, they may do so with the audit staff during the audit.

- (2) A definition of harassment, intimidation, or bullying that includes the definition in division (A) of Ohio Rev. Code Section 3313.666;
- (3) A procedure for reporting prohibited incidents;
- (4) A requirement that school personnel report prohibited incidents of which they are aware to the school principal or other administrator designated by the principal;
- (5) A requirement that parents or guardians of any student involved in a prohibited incident be notified and, to the extent permitted by section 3319.321 of the Revised Code and the “Family Educational Rights and Privacy Act of 1974,” 88 Stat. 571, 20 U.S.C. 1232q, as amended, have access to any written reports pertaining to the prohibited incident;
- (6) A procedure for documenting any prohibited incident that is reported;
- (7) A procedure for responding to and investigating any reported incident;
- (8) A strategy for protecting a victim from additional harassment, intimidation, or bullying, and from retaliation following a report;
- (9) A disciplinary procedure for any student guilty of harassment, intimidation, or bullying, which shall not infringe on any student’s rights under the first amendment to the Constitution of the United States;
- (10) A requirement that the district administration semiannually provide the president of the district board a written summary of all reported incidents and post the summary on its web site, if the district has a web site, to the extent permitted by section 3319.321 of the Revised Code and the “Family Educational Rights and Privacy Act of 1974,” 88 Stat. 571, 20 U.S.C. 1232q, as amended.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the anti-harassment policy. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and is not intended to be and should not be used by anyone other than these specified parties.

Mary Taylor, CPA
Auditor of State
[Or name of CPA firm]

[*Opinion Date*]