

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: OCS 1-27 – Modified ODE FTE Review - FY 21 Guidance
Date: June 28, 2021

This is the annual guidance for FY 21 OCS 1-27 (Community School Funding) regarding modified ODE FTE reviews and whether such modified reviews can be relied on for step 7/8 (see footnotes 109/119/130).

If the schools ODE FTE review letter states a 'modified' review was performed, this means:

- All schools on the modified protocol list (contact CFAE for listing) had a full FTE review in FY 20 (except Townsend Community School which was modified for FY 18, FY 19 & FY 20 – the last full review was over Fy 17).
- The focus of the FY 2021 modified reviews varied from school to school, and concentrated on various areas of non-compliance noted in the schools Fy 2020 review.
- ODE's modified protocol listing details the modified reviews. For items tested by ODE, as long as the number of students tested is greater than or equal to the number of students required by OCS 1-27, ODE's review can be relied on *for the specific items the attachment mentions were tested* at the particular school, unless there was increased risk.

As with all community school related guidance sent out, this memo will be posted to our [community school internet page](#).

Questions may be directed to CommunitySchoolQuestions@ohioauditor.gov.