

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Clarification - 2022 OCS 1-26 Withdrawal Testing
Date: September 22, 2022

We have received some questions regarding the withdrawal testing in the 2022 Ohio Compliance Supplement (OCS) 1-26 Suggested Audit Procedures.

For Step 1b, we inadvertently marked the following language, *“Finally, determine whether required withdrawal documentation is maintained. See the EMIS manual for details on acceptable documentation beginning on page 4 of section 2.1.1”* as **“Testing is NOT required for FY 2022”**. The intent was actually to move that language from step 1b down to step 4 where withdrawals are tested (not to mark it as “Testing is not required”).

As for Step 4, withdrawal testing is still required.

For the 2022 OCS 1-26 section, please update the following Suggested Audit Procedures to reflect the changes:

- **Delete** from Step 1b: **“Testing is NOT required for FY 2022.** Finally, determine whether required withdrawal documentation is maintained. See the EMIS manual for details on acceptable documentation beginning on page 4 of section 2.1.1: [\[EMIS 2.1.1\]](#).”
- **Add** highlighted language to step 4: Determine whether the appropriate EMIS withdrawal code was used (refer to Chapter 2 of the EMIS Manual) to withdraw the student based on evidence in the student’s file. Chapter 2 of the EMIS manual [\[EMIS 2.1.1 \(beginning on pg. 4\) and 2.4\]](#) provides examples of the types of documentation required to be obtained and maintained by the school for each type of withdrawal code.

If you have any questions, please contact Nikki Vogel at NLVogel@ohioauditor.gov.