

OHIO AUDITOR OF STATE KEITH FABER



**Auditor of State
Bulletin 2023-001**

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TO: School Districts
Community Schools
Colleges and Universities
Independent Public Accounting Firms

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Auditing School Compliance with College Credit Plus (CCP)
requirements in Ohio Rev. Code §3365.04

Bulletin Purpose

College Credit Plus (CCP) offers students an opportunity for significant cost savings; the average participating student graduates with nearly 15 college credits, the equivalent of one semester. These students can take advantage of this head start by graduating college early, participating in internships sooner, or scheduling classes while maintaining a part-time job. Despite the obvious benefits of CCP, an August 2022 Performance Audit identified key areas where schools fail to comply with CCP requirements. These failures can directly impact Ohio students and their families. Ohio benefits from a well-educated workforce and identifying ways to increase participation in CCP can help give graduating seniors a competitive edge. For this reason, AOS will require auditors to annually test CCP compliance with Ohio Rev. Code §3365.04, effective for the 2022-23 school year and subsequent audit periods.

The AOS will publish the CCP compliance requirements and testing procedures related to Ohio Rev. Code § 3365.04 in Chapter 4 of the *Ohio Compliance Supplement (OCS)*. AOS plans to issue the 2023 OCS in May, applicable to audits of the 2022-23 school year. A school **MUST** be compliant with Ohio Rev. Code § 3365.04(E) to be eligible for an AOS Award.

Compliance Requirements

Ohio Rev. Code § 3365.04 states, in part, each public and participating nonpublic secondary school shall do all of the following with respect to the CCP program:

- (A) Provide information about the program prior to the first day of February of each year to all students enrolled in grades six through eleven;
- (B) Provide counseling services to students in grades six through eleven and to their parents before the students participate in the program under this chapter to ensure that students and parents are fully aware of the possible consequences and benefits of participation. Counseling information shall include:
 - (1) Program eligibility;
 - (2) The process for granting academic credits;
 - (3) Any necessary financial arrangements for tuition, textbooks, and fees;
 - (4) Criteria for any transportation aid;
 - (5) Available support services;
 - (6) Scheduling;
 - (7) Communicating the possible consequences and benefits of participation, including all of the following:
 - (a) The consequences of failing or not completing a course under the program, including the effect on the student's ability to complete the secondary school's graduation requirements;
 - (b) The effect of the grade attained in a course under the program being included in the student's grade point average, as applicable;
 - (c) The benefits to the student for successfully completing a course under the program, including the ability to reduce the overall costs of, and the amount of time required for, a college education.
 - (8) The academic and social responsibilities of students and parents under the program;
 - (9) Information about and encouragement to use the counseling services of the college in which the student intends to enroll;
- (10) The standard packet of information for the program developed by the chancellor of higher education pursuant to section 3365.15 of the Revised Code;
For a participating nonpublic secondary school, counseling information shall also include an explanation that funding may be limited and that not all students who wish to participate may be able to do so.
- (11) Information about the potential for mature subject matter, as defined in section 3365.035 of the Revised Code, in courses in which the student intends to enroll through the program and notification that courses will not be modified based upon program enrollee participation regardless of where course instruction occurs. The information shall include the permission slip described in division (B) of section 3365.035 of the Revised Code.
- (C) Promote the program on the school's web site, including the details of the school's current agreements with partnering colleges;

- (D) Schedule at least one informational session per school year to allow each participating college that is located within thirty miles of the school to meet with interested students and parents. The session shall include the benefits and consequences of participation and shall outline any changes or additions to the requirements of the program. If there are no participating colleges located within thirty miles of the school, the school shall coordinate with the closest participating college to offer an informational session. For the purposes of division (D) of this section, "participating college" shall include both of the following:
- (1) A partnering college;
 - (2) Any public college, private college, or eligible out-of-state college to which both of the following apply:
 - (a) The college participates in the college credit plus program.
 - (b) The college submits to the public or participating nonpublic secondary school a request to attend an informational session.
- (E) Implement a policy for the awarding of grades and the calculation of class standing for courses taken under division (A)(2) or (B) of section 3365.06 of the Revised Code. The policy adopted under this division shall be equivalent to the school's policy for courses taken under the advanced standing programs described in divisions (A)(2) and (3) of section 3313.6013 of the Revised Code or for other courses designated as honors courses by the school. If the policy includes awarding a weighted grade or enhancing a student's class standing for these types of courses, the policy adopted under this section shall also provide for these procedures to be applied to any courses taken under the college credit plus program, even if no similar Advanced Placement (AP) or Honors courses are offered. ODE and ODHE provided joint guidance on Weighting CCP Courses available at [QA Weighting CCP Courses final September 20 2018.pdf \(ohio.gov\)](#). Districts should look to this guidance for any necessary retroactive grade adjustments.
- (F) Develop model course pathways, pursuant to section 3365.13 of the Revised Code, and publish the course pathways among the school's official list of course offerings for the program.
- (G) Annually collect, report, and track specified data related to the program according to data reporting guidelines adopted by the chancellor and the superintendent of public instruction pursuant to section 3365.15 of the Revised Code.

The data/guidelines required in Ohio Rev. Code § 3365.04(G) are detailed on the Department of Higher Education's website at - <https://highered.ohio.gov/data-reports/hei-system/hei-file-doc/hei-ccp/hei-file-documentation-college-credit-plus-ccp>.

Additional resources:

- Department of Higher Education's website – for schools/administrators - <https://highered.ohio.gov/initiatives/access-acceleration/college-credit-plus/resources>

- Ohio Department of Education's (ODE) website – for students - <https://education.ohio.gov/Topics/Ohio-Education-Options/College-Credit-Plus>

Sample Audit Procedures¹:

1. Obtain a copy of the school's CCP and Grading Policies as well as any CCP promotional or marketing communication for students and families.
2. Evaluate whether the school complied with Ohio Rev. Code § 3365.04 by assessing whether the school has documentation to support it:
 - a. Provided information about the program prior to the first day of February of each year to students enrolled in grades six through eleven;
 - b. Has a written process in place to provide counseling services to students in grades six through eleven and to their parents before the students participate in the program under this chapter to ensure that students and parents are fully aware of the possible consequences and benefits of participation. Review the school's *policy/process/procedures* for the requirements of Ohio Rev. Code § 3365.04(B)(1) - (11) and document who or which groups within the school are responsible for providing counseling services to CCP students (*in many schools, this responsibility falls upon the school counselors*);
 - c. Promotes the program on the school's web site, including the details of the school's current agreements with partnering colleges;
 - d. Scheduled at least one informational session per school year; and the session included the benefits and consequences of participation and outlined any changes or additions to the requirements of the program;
 - e. Has a policy for the awarding of grades and the calculation of class standing for any CCP courses taken that includes equal grade point average weighting for CCP as compared to any AP or Honors coursework; [*Note: Auditors should look at the Board approved Grading Policy to see if they are weighted equally. If a district has a weighted policy for any AP or Honors course, the district must also weight any CCP courses, even if the CCP course(s) is different from the AP or Honors course(s).*]
 - f. Developed model course pathways, and published such among the school's official list of course offerings for the program;
 - g. Collected, reported, and tracked specified data related to the program according to data reporting guidelines adopted by the chancellor and ODE (see website above).

¹ These sample procedures may be subject to change.

We encourage schools to use these sample procedures as an opportunity to self-assess compliance with CCP requirements. If issues are identified, to the extent possible, schools should take steps to remedy and self-correct noncompliance issues prior to the beginning of their 2022-2023 school year audit. Schools that self-correct CCP noncompliance with Ohio Rev. Code § 3365.04(E) prior to the start of their 2022-23 school year audits will remain eligible for an AOS award if award criteria are otherwise met.

Questions

If you have any questions regarding the information in this bulletin, please contact the Center for Audit Excellence at (800) 282-0370 or contactus@ohioauditor.gov.

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

Keith Faber
Ohio Auditor of State