

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: Exit Conferences – Community Schools

Date: September 16, 2024

It has recently been brought to our attention by DEW that some community school sponsors, even when they requested, were not offered an exit conference. DEW requires sponsors to participate in **exit conferences, and therefore they must be offered**. In addition, the ORC requires sponsors to be invited to any “significant” meetings held with the school. As a reminder, we have the following guidance in the Community School Audit Procedures at <https://ohioauditor.gov/references/guidance/communityschools.html>, which will be clarified in the next update:

3. As required by [Ohio Rev. Code \(ORC\) §§ 117.105 & 3314.019](#), include the sponsor on invitations to any “significant” meetings with the community school. This includes entrance and exit conferences, audit update meetings during the course of the engagement, and any meetings in which an audit issue is discussed of more than routine business. This should include both in person and conference call meetings. Sponsors are included in ‘those charged with governance’. [\[AOS Guidance 1\]](#)

Please direct any questions to CommunitySchoolQuestions@ohioauditor.gov.