

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPAs

Subject: Compliance with Ohio Rev. Code 3313.482

Date: October 29, 2024

The new Online Make-up Hours plan established in **ORC 3313.482, and built into 4A-4 & 4A-5 of the 2024 OCS, should not be tested until FY 25** based on the timing laid out in the bill. During FY 24 audits, you may discuss with your clients to ensure they have awareness of this new plan/law, but there should be **no citations or written comments for FY 24 related to it.**

- HB 33 was signed 7/4/23 & the 3313.482 provision was effective 10/3/23.
- The bill required the plan to be adopted by 8/1 of each school year.
- Since 8/1/23 was after the effective date, schools wouldn't be required to comply until 8/1/24 (which is in FY 25).
- While DEW did 'encourage' schools to adopt their plan by 11/1/23, it was not a requirement. <https://education.ohio.gov/Media/Ed-Connection/Aug-21-2023/Guidance-for-online-day-plans>

2024 OCS 4A-4 / 4A-5:

other temporary circumstances due to utility failure rendering the school building unfit for school use. Ohio Rev. Code § 3313.482 states not later than the first day of August of each school year, the governing body of each qualifying school shall adopt a plan to provide instruction via online delivery in order to make up hours in that school year for which it is necessary to close schools for disease epidemic, hazardous weather conditions, law enforcement emergencies, inoperability of school buses or other equipment necessary to the school's operation, damage to a school building, or other temporary circumstances due to utility failure rendering the school building unfit for use....A plan adopted under this section shall provide for making up....a maximum of the number of hours that are the equivalent of three school days. Section (C) includes additional provisions for joint vocational school districts.

¹⁵ For Fy 2024, the budget bill made changes to Ohio's calamity day statute. The budget bill changes replace the use of blizzard bags starting Fy 2024. The budget bill changes were effective on Oct. 3, 2023. DEW encouraged school districts, community schools, chartered nonpublic schools and STEM schools to adopt or amend their calamity day plans by **Nov. 1, 2023**.

- i. If the district operated under Brick & Mortar (operating in a traditional in-person fashion):
 - a) Select one week for one building & perform a walkthrough for one student. Based on documentation in controls box above & the school's policies and procedures, determine if documents exist to support such controls were in place.
 - b) Determine if the district adopted the Online Make-up Hours plan required by Ohio Rev. Code § 3313.482 by August 1st.¹⁵
- ii. If the school used a Blended Learning Declaration, then complete the following [document](#) and add it to your working papers.
- iii. If the school used an Online Learning Model/School, then complete the following [document](#) and add it to your working papers.

Issue a noncompliance citation if:

- i. The district operated remotely but was not an Online Learning Model/School (Ohio Rev. Code § 3302.42), and:
 1. did not have a Blended Learning Model (Ohio Rev. Code § 3302.41), or,
 2. operated outside their Ohio Rev. Code § 3313.482 Online Make-up Hours plan.

Questions can be directed to KMBerger-Davis@ohioauditor.gov.