

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: HB 33 Impacts on 2023 School Audits & 2023 OCS CCP edit
Date: September 5, 2023

While analyzing Ohio HB 33 of 135th GA we've come across a couple sections that impact Fy 23 school audits. Since the 2023 OCS covers Fy 23 school audits, and HB 33 was signed after the release of the 2023 OCS, we wanted to make you aware of the following:

- In reference to funds from ODE, Section 265.400 of HB 33 states: *Notwithstanding any provision of law to the contrary, school bus purchase funds awarded in fiscal year 2022 or fiscal year 2023 may be used through fiscal year 2025. The Department may also extend the period of availability due to supply chain disruptions and delays.*
- 2023 OCS 1-5 titled Distributing revenue derived from tax levies, proceeds from sale of bond issue, proceeds from sale of permanent improvement, contains the following footnote:

²¹ A school district, community school or STEM school may have a deficit in the special revenue fund established to receive funds from the Elementary and Secondary School Emergency Relief Fund under the CARES Act, Consolidated Appropriations Act and American Rescue Plan Act in fiscal year 2021 and 2022 when that deficit resulted from a temporary delay in the Department of Education's ability to process claims reimbursements. [Sec. 209.60 of Am. Sub. H.B. No. 169 134th G.A.]

Section 265.470 of HB 33 extended this to Fy 2023, 2024, and 2025.

In addition, the 2023 OCS contains an error in the new College Credit Plus (CCP) section 4D-3 (schools). The following edits will be made in the Fy 24 OCS, but be mindful of them for Fy 23 school testing as well.

- The data/guidelines required in Ohio Rev. Code § 3365.04(G) are detailed on ODE's website at - <https://education.ohio.gov/Topics/Data/EMIS/EMIS-Documentation/FY16-EMIS-Validation-and-Report-Explanation-Docume> the Department of Higher Education's website at <https://highered.ohio.gov/data-reports/hei-system/hei-file-doc/hei-cep/hei-file-documentation-college-credit-plus-cep>. Note: The colleges report enrollment

information using the HEI system and the CCP data portal. The school districts (secondary schools) submit their enrollment data through EMIS. HEI and EMIS “talk” to one another through the Ohio District Data Exchange (ODDEX). Both the colleges and the secondary schools then have the ability to access ODDEX to ensure the CCP students are coded correctly (PS – post secondary), and payment is occurring at the accurate rate.

- 2. Evaluate whether the school complied with Ohio Rev. Code § 3365.04 by assessing whether the school has documentation to support it:
 - 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). *Note: Auditors are only expected to scan to see if such guidelines were complied with. To test this, auditors should request the CCP Projected Payment Report (or similar report) from the EMIS Coordinator, and scan that data fields are completed.*

If you have any questions, please contact the Center for Audit Excellence.