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From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: ODE Office of School Sponsorship - new e-mail address
Date: May 2, 2018

ODE has 2 divisions that deal with community schools:

- Office of Community Schools – this division oversees the various sponsors for Ohio community schools.
- Office of School Sponsorship – this division is the sponsor for *certain* community schools.
 - This division has recently requested that any audit meeting notices (pre-audit, post-audit, etc.), or other correspondence for community schools with ODE as the sponsor, be sent to the following e-mail address: SchoolSponsorship@education.ohio.gov.
 - As a reminder, per ORC 117.105 and ORC 3314.019, auditors are required to notify any sponsor (not just ODE), of any 'significant' audit meetings with the community school. This includes pre-audit meetings, post audit meetings, audit update meetings during the course of the engagement, any meetings in which an audit issue is discussed of more than routine business. It also includes both in person and conference call meetings.

Questions can be directed to CommunitySchoolQuestions@ohioauditor.gov.