

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence  
**To:** All IPA Firms  
**Subject:** 2023 Ohio Compliance Supplement - Blended Learning Clarification  
**Date:** July 6, 2023

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In sections 4A-4 (School District Funding), and 4A-5C (Community School Funding – Blended Only) of the 2023 OCS, we included the following language from ODE's Blended Learning Guidance:

*Use of a blended learning model(s) must be part of an overall plan to provide instruction throughout the entire school year. During FY 2023 and beyond - blended learning is not to be used on an emergency or contingent basis including but not limited to the following reasons:*

- *Temporary closure due to disease or sickness;*
- *Weather-related closures;*
- *Parent-teacher conferences, teacher workdays or other professional; development;*
- *Staffing shortages.*

*See ODE's [Blended Learning Guidance](#).*

While the underlined language is not incorrect, it can be misunderstood. The crux of the issue is that a blended learning plan involves the combination of in-person and online learning. While the decision to adopt a blended learning plan cannot be made on a contingent basis, a blended learning plan can be adopted to permit online delivery based on contingent events (as long as the school can comply with the remaining provisions of the OAC when the plan provides that an online delivery day can be selected on a contingent or emergency basis).

Please be sure to consider this information if a school used blended learning during Fy 2023. A clarification will be made in the 2024 OCS.

Questions can be directed to [CommunitySchoolQuestions@ohioauditor.gov](mailto:CommunitySchoolQuestions@ohioauditor.gov).