

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: School Clarification – 2025 Ohio Compliance Supplement Section 4D-2 Qualifying Rider Guidance

Date: October 29, 2025

We would like to bring to your attention an error identified in Section 4D-2 of the 2025 Ohio Compliance Supplement related to the definition of “qualifying riders.”

The guidance currently reads:

“Ohio Rev. Code § 3317.0212(A)(4) states, “Qualifying riders” means resident students enrolled in regular education in grades kindergarten to twelve who are provided school bus service by a school district and who live more than one mile from the school they attend, including students with dual enrollment in a joint vocational school district or a cooperative education school district, and students enrolled in a community school, STEM school, or nonpublic school.”

This should instead read:

“Ohio Rev. Code § 3317.0212(A)(4) states, “Qualifying riders” means resident students enrolled in preschool and regular education in grades kindergarten to twelve who are provided school bus service by a school district, including students with dual enrollment in a joint vocational school district or a cooperative education school district, and students enrolled in a community school, STEM school, or nonpublic school.”

The requirement for students to live more than one mile from the attending school to be considered a qualifying rider was removed under prior legislation and should not be included in the definition.

This correction does not impact the suggested audit procedures in the Compliance Supplement. The Ohio Department of Education and Workforce (DEW) continues to collect information on both riders within one mile and those beyond one mile through the T-1 report.

Please update your reference materials accordingly.

Questions can be directed to Nikki Vogel with the Center for Audit Excellence at NLVogel@ohioauditor.gov.