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From: Auditor of State's Center for Audit Excellence  
To: All IPA Firms  
Subject: OCS Section 1-27  
Date: September 24, 2018

Updates to section 1-27 of the 2018 Ohio Compliance Supplement (OCS) (PDF and Word versions) have been posted to the AOS Internet at:

<http://www.ohioauditor.gov/references/compliancemanuals.html>.

Auditors will use 1-27 to document the type of community school and determine which section to test: 1-27A (Brick & Mortar), 1-27B (E-Schools), or 1-27C (Blended).

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