

OHIO AUDITOR OF STATE KEITH FABER



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Annual Community School Training **Wednesday, August 4, 2021** **Agenda and Course Descriptions** ***Information subject to change***

School Funding Update

Presenter: Aaron Rausch and Elena Sanders, Ohio Department of Education
Description: This session will provide an overview of the state funding changes for FY22 and beyond.

COVID Relief for School Districts: ESSER I, ESSER II, and ARP ESSER

Presenter: Karen Auble and Morgan Brown, Ohio Department of Education
Description: The Office of Federal Programs will provide updates on the COVID relief funds available for school districts. Staff will discuss the implementation being done at the state level, review the guidance being developed, share resources and support and address questions.

What is a Single Audit and Single Audit Update

Presenter: Teresa Hicks, Ohio Auditor of State
Description: This session will provide a description of a single audit and when they are required. We will also provide an update on the latest federal funding sources and requirements.

2021 Ohio Compliance Supplement (OCS) Update

Presenters: Kelly Berger-Davis, Ohio Auditor of State
Description: Ohio Law requires audits of each public office. These audits help determine whether the government's financial statements are fairly presented and whether management has complied with significant laws and regulations. The Auditor of State's Ohio Compliance Supplement contains certain laws and regulations which are of considerable public interest, or are of the type auditors generally consider direct and material. This session will cover the most significant edits to the 2021 OCS which are applicable to community schools.

Hot Topics – Common Audit Issues

Presenter: Zac Morris, CPA and Morgan Helmick, CPA, Rea & Associates, Inc.

Description: During this session, we will be summarizing common compliance and recommendations noted in community school audits. These will include topics such as FTE/Calendar testing items, FTE adjustments, Medicaid School Program, and common issues in footnote reporting by the school operator.

Community School Fraud Red Flags and Prevention

Presenter: Darrin Batchelder and Max Uhl, Ohio Auditor of State

Description: This session will identify red flags and schemes for fraud specific to community schools and provide recommendations to lessen fraud risk. We will also provide an overview of the Ohio Auditor of State's Special Investigations Unit (SIU) and offer examples of investigations of community schools our unit conducted.

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Agenda

Start Time	End Time	Topic	Speaker
8:30 AM	8:45 AM	Opening Remarks	Training, AOS
8:45 AM	9:45 AM	School Funding Update	Aaron Rausch & Elena Sanders, ODE
9:45 AM	10:00 AM	Break	
10:00 AM	11:00 AM	COVID Relief for School Districts: ESSER I, ESSER II, and ARP ESSER	Karen Auble & Morgan Brown, ODE
11:00 AM	12:00 PM	Lunch	
12:00 PM	12:50 PM	What is a Single Audit?/Single Audit Update	Teresa Hicks, AOS
12:50 PM	1:00 PM	Break	
1:00 PM	1:50 PM	2021 Ohio Compliance Supplement (OCS) Update	Kelly Berger-Davis, AOS
1:50 PM	2:00 PM	Break	
2:00 PM	3:00 PM	Hot Topics - Common Audit Issues	Morgan Helmick & Zac Morris, Rea & Associates
3:00 PM	3:10 PM	Break	
3:10 PM	4:00 PM	Community School Fraud Red Flags and Prevention	Max Uhl & Darrin Batchelder, AOS
4:00 PM	4:15 PM	Closing Remarks	Training, AOS