



COMMUNITY SCHOOL TRAINING

August 23, 2023

Presentation Slides &
Handout Material

2023 Community School Training Agenda

Start Time	End Time	Session	Speaker
8:30 AM	8:45 AM	Opening Remarks	AOS Training Department
8:45 AM	9:15 AM	EMIS & ODDEX Updates	David Ehle, ODE
9:15 AM	9:20 AM	Break	
9:20 AM	10:20 AM	2023 Ohio Compliance Supplement (OCS) Update	Kelly Berger-Davis, AOS
10:20 AM	10:30 AM	Break	
10:30 AM	11:30 AM	Common Audit Issues in FTE Testing	Morgan Helmick, Rea & Associates
11:30 AM	12:30 PM	Lunch	
12:30 PM	1:00 PM	2023 Community School Update	Colleen Grady, ODE
1:00 PM	1:05 PM	Break	
1:05 PM	1:35 PM	State Foundation Funding for Community Schools	Elena Sanders & James Lansden, ODE
1:35 PM	1:45 PM	Break	
1:45 PM	2:45 PM	Cyber Security & School Safety	Nicole McCombs, Ohio Homeland Security
2:45 PM	2:55 PM	Break	
2:55 PM	3:55 PM	Federal Update	Amanda Stidham, AOS
3:55 PM	4:00 PM	Closing Remarks	AOS Training Department

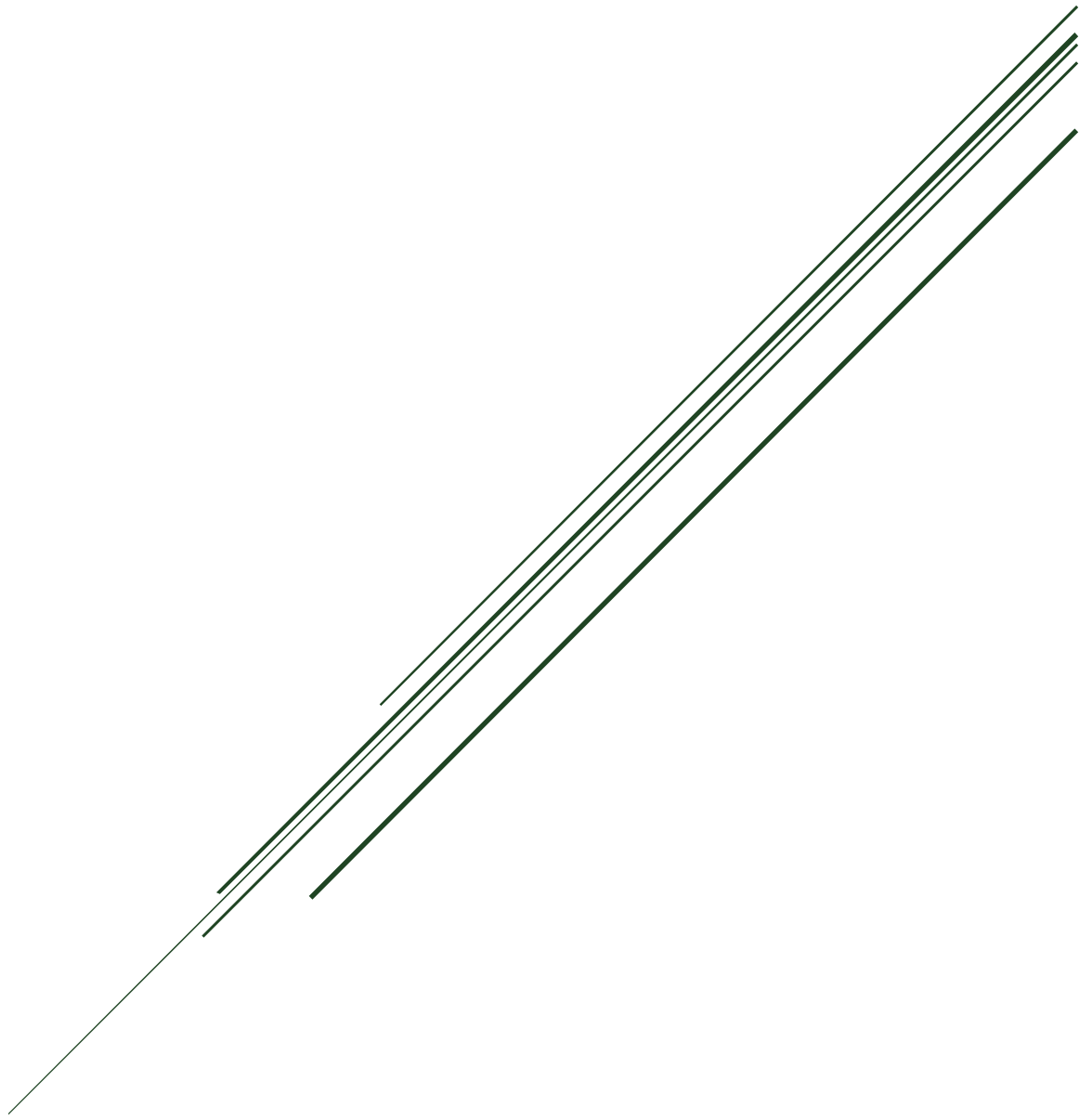
*Agenda subject to change.

OHIO AUDITOR OF STATE
KEITH FABER




EMIS & ODDEX UPDATES

Slides



#EachChildOurFuture

General EMIS Updates



David Ehle, 8/21/2023

Ohio Department of Education

Topics

- (New) Child Nutrition Direct Certification ODDEX module
- (Coming soon) Progress Towards Graduation ODDEX module
- (November) Early Warning System ODDEX module

Ohio Department of Education 2

Introduction to ODDEX

- ODDEX is the Ohio District Data Exchange application
 - Developed in 2015
 - Provides district users access to data about students
 - Primary users within this application
 - EMIS Coordinators
 - Guidance staff
 - Enrollment Officers

Ohio Department of Education 3

Introduction to ODDEX, 2

- Common modules include those for verification of student enrollment (SCR), including shared enrollment situations, Tuition students, Community School students(SOES), College Credit Plus(CCP)
- The newest released module
 - Child Nutrition Direct Certification (CNDC)
- Coming this fall
 - Progress Towards Graduation
 - Early Warning System

CNDC- Why A New Application?

- The legacy CRRS/CNDC applications was not user friendly
 - Cumbersome
 - Time consuming
- Schools had repetitive work each month

CNDC

- New vs Old
 - All data is cumulative
 - Historical data available starting with 2023-24
 - User Interface tools to better complete Direct Certifications
 - Matching process will run 3 times weekly using latest enrollment data submitted by your school

Access, 1

Access is granted based on OEDS roles

- OEDS administrator assigns roles
- ODDEX tile will be available on OH|ID portal page
- Wiki page roles document
 - <https://wiki.ssd-ohio.org/x/cofDBg>

Access, 2

- Access to ODDEX/CNDC is obtained when your school's OEDS Administrator grants roles
 - Generally roles will be granted to school Food Service personnel
 - Verifier-CNDC
 - Allows user to manually match, unmatch and remove eligibility for students
 - One individual at each school should be assigned this role
 - Data View-CNDC
 - Allows user to view data
- These roles provide access to only CNDC module of ODDEX

Documentation

- Full set of documentation available using ODDEX Help link or using this URL
 - <https://wiki.ssd-ohio.org/x/j4BCAQ>



- Department website
 - <https://education.ohio.gov/Topics/Student-Supports/Food-and-Nutrition/National-School-Lunch-Program>

CNDC Overview, 1

- Enrollment data submitted for EMIS reporting is utilized in this module
 - Requires school EMIS Coordinator to submit data to the Student Cross Reference (SCR) Collection Request
- Contact data submitted thru EMIS refines match percentage results
- Additional EMIS data points utilized
 - Homeless
 - Court Placed
 - Migrant

CNDC Overview, 2

- Data file received from both Job and Family Services and Medicaid
 - Includes all students receiving benefits from these agencies
- An ODDEX procedure will run M-W-Sat to match up the data from these agencies to your school enrollments
 - Match represents the possible Direct Certification for these students
 - Potential match or no match may need reviewed by school

Review Students, 1

- User Interface for schools to view data for all students enrolled and to complete Direct Certifications
 - Automated matches providing eligibility
 - Option to manually match a potential match
 - Option to manually unmatch
 - Option to remove eligibility based on specific data elements
 - Homeless
 - Migrant
 - Court placed
 - Households

Review Students, 2

• Summary screen example

Last Name	First Name	Free / Reduced	Local ID	Birth Date	Admission Date	Grade	Attending Building	Source	Qualified By	Qualified Date	Data Matched Type	User Updated On Date	User Name	User Action
Cline	Amber	Free	78412905	02/11/2016	07/01/2021	03	208556	ODFS	SNAP	01/23/2024	Matched			
Peach	Phoress	Free	8295395	08/10/2022	08/10/2022	04	625122	ODFS	SNAP	07/06/2023	Matched			
Conroy	Sean	Free	8295395	08/01/2022	08/01/2022	03	625122	EMS-SCR	Foster Placement	07/06/2023	Potential match			

Review Students, 3

• Left side of summary screen

Last Name	First Name	Free / Reduced	Local ID	Birth Date	Admission Date	Grade	Attending Building
Cline	Amber	Free	78412905	02/11/2016	07/01/2021	03	208556
Peach	Phoress	Free		02/25/2015	08/01/2022	04	625122
Conroy	Sean	Free		02/25/2016	08/01/2022	03	625122

Review Students, 4

• Right side of summary screen

Source	Qualified By	Qualified Date	Data Matched Type	User Updated On Date	User Name	User Action
ODFS	SNAP	01/23/2024	Matched			
EMS-SCR	Homeless Status	02/20/2024				
ODFS	SNAP	07/06/2023	Matched			
EMS-SCR	Foster Placement	07/06/2023				
ODFS	SNAP		Potential match			

Review Student, 5

- Ability to match benefit to student

Source ID	Qualified By ID	Qualified Date	Data Matched Type ID	User Updated On Date	User Name	User Action
EMIS-SCR	Foster Placement	07/06/2023				
ODPS	SNAP		Potential match			

You are about to match this student's ODPS SNAP benefit.

Matching Date: Last name, First name, Gender, Street address, City

Comment: Entering a comment on this student

- Reflects the student now qualified under SNAP

Source ID	Qualified By ID	Qualified Date	Data Matched Type ID	User Updated On Date	User Name	User Action
EMIS-SCR	Foster Placement	07/06/2023				
ODPS	SNAP		Potential match	07/06/2023	ODDC Visitor	Manual match

Review Students, 6

- Data Filtering

Last Name	Benefit Level	Data Matched Since	First Enrolled in District
First Name	Free And Reduced Meals	mm / dd / yyyy	From: mm / dd / yyyy To: mm / dd / yyyy
Grade	Qualified By	Potential Data Match Since	
From: To:	Attending Building	mm / dd / yyyy	Enrollment Eligible Since
		mm / dd / yyyy	mm / dd / yyyy

Vendor Export Configuration, 1

- Ability to allow configuration of the file needed for lunchroom Point of Sale (POS) Systems
 - Documentation at <https://wiki.ssdt-ohio.org/x/mQHJCw>
- By default a set of common data points are included
- Customize by
 - Activating additional listed elements
 - Inactivate elements not needed
 - Change order of elements
 - Suggest the elements be renumbered from the bottom up
 - Change heading to what is needed at POS system

Vendor Export Configuration, 2

• Screen example

Vendor Export Configuration

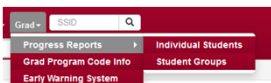
Districts may utilize this option to customize the export needed for outside Vendor or Point of Sale systems.

To change the order of the elements for the Vendor Export or to change the column headings, click on the edit icon. Once the icon is clicked on, a popup window will appear providing the Data Element to be updated. Districts should enter the export column heading needed for their outside system usage and update the export Column Order. If the same Column Order is assigned to more than one Data Element, the export will provide those elements alphabetical within the Column Order number. Districts can better control the output by assigning a unique Column Order to each Data Element. If the Data Element is not needed for your export, uncheck the Include Column box. Doing so will omit that column. When the export is run from the Reverse option, the output provided will include a file with the headings in the order designated here.

Data Element	Heading	Column Order	Include Column
Last name	lastname	1	Yes
First name	firstname	2	Yes
Birth date	dateofbirth	3	Yes
Phone number	phonenum	02	No
Student gender	gender	03	No
County of Residence	county	04	No
Admission date	admissiondate	05	No

Progress Towards Graduation (PTG)

- Tool to provide access to a student's graduation progress
 - Competency
 - Readiness
 - Courses
- Data for students enrolled or students claimed
- Guidance or enrollment staff
- Navigation Bar



PTG

• Individual Students

Selection of students for monitoring Progress Towards Graduation

Find Filter

Last Name Resident District RN Grad Cohort Admitted Since Find Clear

First Name Building RN Grade Level Admitted From RN

SSID Received From RN

SSID (S)	Last Name (S)	First Name (S)	Birth Date (S)	Admission Date	Grade Level	Cohort Year	Building RN
PTG00004			12/22/2006	8/24/2022	GR	2023	Cantonville Public (821102)
PTG00001	Progress 1	Graduation	12/22/2006	8/24/2022		2023	
PTG00006	Progress 6	Graduation	12/22/2006	8/24/2022	GR	2023	Cantonville Public (821102)
PTG00003	Progress 3	Graduation	12/22/2006	8/24/2022	GR	2023	Cantonville Public (821102)

PTG

• Report Menu for individual Students
Selection of district reported data for monitoring Progress Towards Graduation

Selected Student For Grad Reports

ID#	0122096
Name	Program 0 Graduation
Date Born	01/23/2006
Building ID#	Carrollville Public (021122)
Grade Level	022
State ID#	Carrollville Public (021122)

Help Documents:

- Understanding Course Requirements
- Course Report Information
- Understanding Competency Requirements
- Competency Report Information
- Understanding Readiness Requirements
- Readiness Report Information
- Progress Towards Graduation (OODCS) System Help

Ohio Department of Education 22

PTG

• Report Menu for Individual Students

Graduation Progress Status

Course Status

- English Credits Details
- Math Credits Details
- Social Studies Credits Details
- Science Credits Details
- Elective Credits Details
- Other Requirements Details
- All Reported Credit Counts and Flag

Competency Status

- English Competency Details
- Math Competency Details
- Alternative Competency Details
 - Industry Credential Details
- Students With Disability Details

Ohio Department of Education 23

PTG

• Report Menu for Individual Students

Readiness Status

- Planned Seals Details
 - All Seals Summary
 - Ohio Military Jobs Seal Details
 - Military Seal Details
 - Technology Seal Details
 - Industry Credential Seal Details
 - Citizenship Seal Details
 - Biblical Seal Details
 - College Ready Seal Details
 - Science Seal Details
 - Honors Diploma Seal Details
 - Local Seals Details

Ohio Department of Education 24

Early Warning System (EWS)

- Module to assist schools in identifying students that may be at risk to not graduate on time
- Guidance staff
- Available in ODDEX during the 2023-24 school year

EWS Indicators

- Three high level indicators of students who should be examined regarding graduation risk
 - Absent for 10% of school
 - Have a suspension
 - Failing grades
- In addition to statewide criteria on these items, each school will be able to configure their own threshold

EWS Risk Levels

- In addition, the system will assign a graduation risk level (low, medium, high, ultra) based on points assigned in several areas
- Points in some areas are all-or-nothing, others vary by the amount
- In addition to areas with indicators, includes some demographic information, assessment performance, years retained in school, number of buildings attended, and extracurriculars (lack of)

EWS User Interface

- A filter area to get the set of students to review
 - 3 indicators, meeting state criteria
 - 3 indicators, meeting local criteria
 - Up to 2 local indicators based on uploaded student list
 - Overall risk level (Low to Ultra)
 - Building/grade level/graduation cohort
 - Demographics (SWD, EL, race/ethnicity)

EWS User Interface

- Select students for download as CSV, or
- Select an individual student for details/PDF report
 - Actual numbers for each indicator
 - Source of points for overall risk level
 - Details on courses/discipline events/attendance patterns
- Ability to configure local levels and other settings

Questions

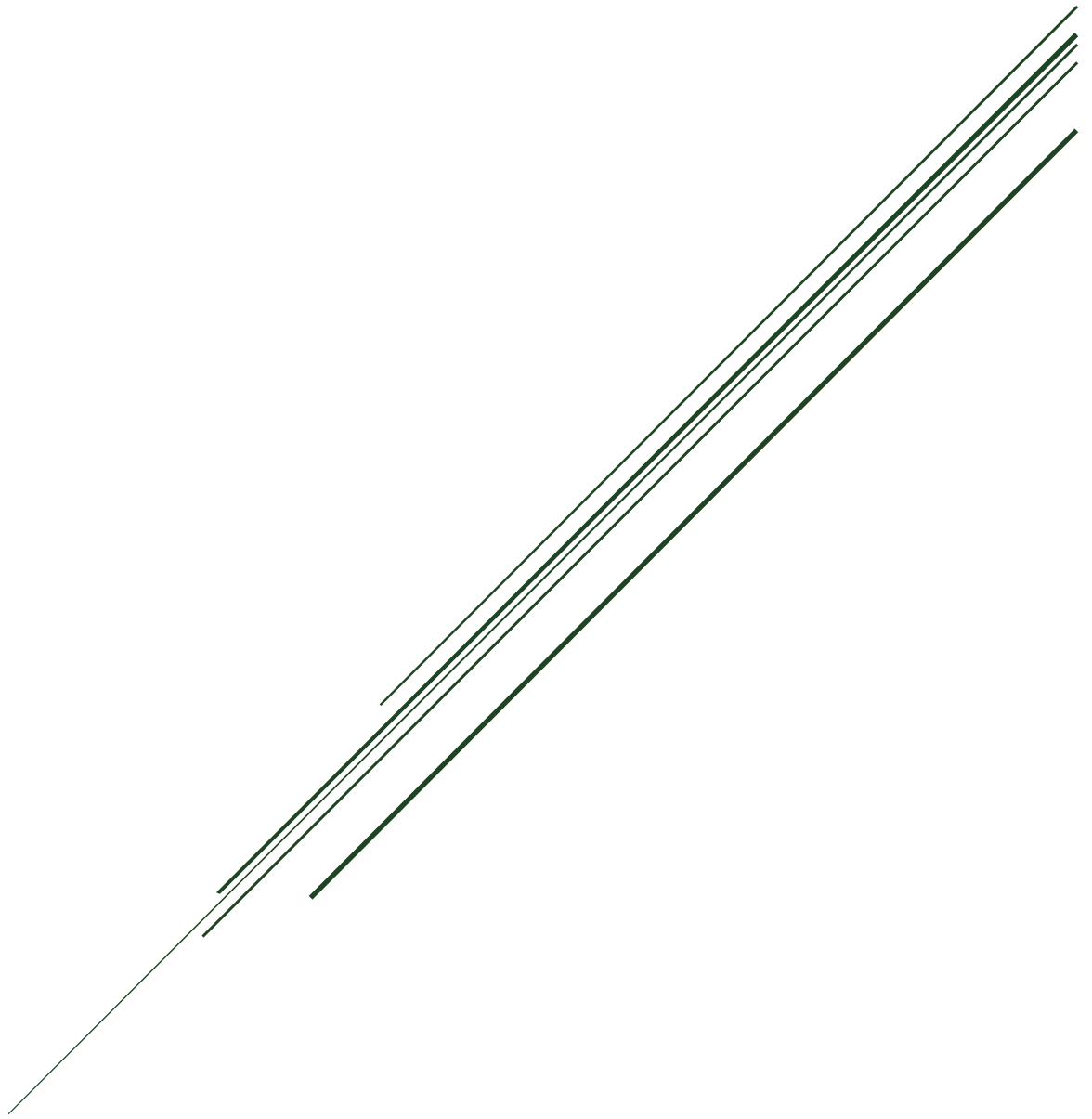


OHIO AUDITOR OF STATE
KEITH FABER



2023 OHIO COMPLIANCE SUPPLEMENT (OCS) UPDATE

Slides



OHIO AUDITOR OF STATE
KEITH FABER

2023 Community School Training

**Ohio Compliance Supplement
2023 Update**

Kelly Berger-Davis, Center for Audit Excellence

Efficient • Effective • Transparent 1

Agenda

Ohio Compliance Supplement Background

2023 Updates (including NEW Ch. 4)

Efficient • Effective • Transparent 2

What is the OCS?

OCS = Ohio Compliance Supplement

Contains certain laws and regulations which are:
- of the type auditors generally consider direct and material
- or of considerable public interest

Is not a comprehensive listing of applicable laws and regulations

Is designed to help auditors and public offices identify and familiarize themselves with certain laws and regulations

Efficient • Effective • Transparent 3

Updates - When/How Often? How to Identify Changes?

- Updated annually
- Main OCS normally issued by December
- New school chapter issued late spring/early summer
- Changes marked with strike-out, double underline or wavy-underline

Efficient • Effective • Transparent 4

What is the effective date?

- 2023 OCS Engagements of FYE 12/31/22 – 11/30/23
- 2022 OCS Engagements of FYE 12/31/21 – 11/30/22

Efficient • Effective • Transparent 5

Where is the OCS?

Reference Materials

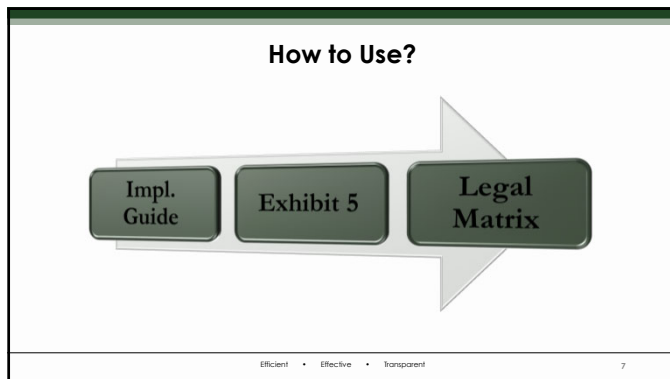
Ohio Compliance Supplement Manuals

2023

- Ohio Compliance Supplement Implementation Guide (pdf)
- The Compliance ACE is available in Exhibit 3
- Legal Matrix
- Ohio Compliance Supplement Manual (pdf) (updated May 2023)
 - Chapter 1 – Direct Laws (pdf) (local)
 - Chapter 2 – Indirect Laws and Statutorily Mandated Tests (pdf) (local)
 - Chapter 3 – Stewardship (pdf) (local)
 - Chapter 4 – School Compliance Testing (pdf) (local) (New May 2023)
- Optional Procedures Manual (pdf)
- 2022 # 2022 Crosswalk (pdf) (updated May 2023)
- GAAP
- GAAP # 1 - Tables

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

Efficient • Effective • Transparent 6

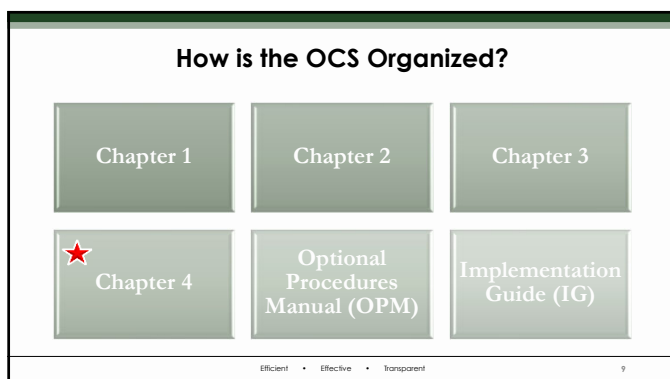


Legal Matrix

Step No.	Requirement	Community School
1-14	(Previously 1.17) ORC 117.38, 167.04, 891.06, 1724.05 and 1726.11; OAC 117-2-03(B) and 126.3-1-01(A)(2)(a); AOS Bulletin 2015-007: Annual Financial Reporting ¹³	✓
1-15	(Previously 1.18) ORC 1702.57, 1724.05-06 and 1726.11-12: Annual Financial Reporting for CICs and DCs	
1-16	(Previously 1.19) ORC 9.833 and 305.172: Health Care Self Insurance ¹⁴	
1-17	(Previously 1.20) ORC 2744.081: Liability Self-Insurance	✓
1-18	(Previously 1.22) Various ORC sections: Vacation and sick leave	
1-19	(Previously 1.23) 26 U.S.C.: Income tax Collection	✓
1-20	(Previously 1.24) Various ORC Sections: Definitions, Rates of Contributions, etc.	✓
1-21	(Previously 1.25) ORC 1715.51-59, 517.15, 759.36: Permanent endowment funds ¹⁵	✓

Efficient • Effective • Transparent

8



Why a Separate School Chapter?

- AOS releases the annual OCS update in the fall/winter each year
- Schools operate on a June 30 fiscal year basis and legislative changes impacting school audits are often still occurring in the fall/winter months
- Beginning with this 2023 OCS, steps that are *only* applicable to schools are self-contained in the new Chapter 4
- OCS sections which apply to schools *and* other entity types, were retained in Ch. 1-3 or the OPM
- Chapter 4 was released in late spring

Efficient • Effective • Transparent 10

2023 Ohio Compliance Supplement*Direct Laws
Section 1-14*

1 **1-14 (Previously 1-17) Compliance Requirements:** Ohio Admin. Code 117-2-03(B) and 126:3-1-01(A)(2)(a) and Ohio Rev. Code §§ 117.38, 167.04, 991.06, 1724.05 and 1726.11, and AOS Bulletin 2015-007 - Annual financial reporting.

2 **Summary of Requirements:**
The Auditor of State prescribes and requires by rules, that certain public offices prepare and file annual financial reports in accordance with generally accepted accounting principles. Certain public offices may also be required by statute, rule, or agreement to prepare and file performance or other special purpose reports.⁴⁴

Efficient • Effective • Transparent 11

3

In determining how the government ensures compliance, consider the following:	What control procedures address the compliance requirement?	W/P Ref.
<ul style="list-style-type: none"> Policies and Procedures Manuals Knowledge and Training of personnel Presence of an Effective Accounting System Legislative and Management Monitoring Management's identification of changes in laws and regulations Management's communication of changes in laws and regulations to employees 		

Efficient • Effective • Transparent 12

Suggested Audit Procedures - Compliance (Substantive) Tests:

4 1. Confirm whether the report was filed timely.

Note: The Hinkle System tracker and/or GPInfoSearch include due dates and filing dates. Auditors should check the tracker to determine compliance with due dates. If an entity's report was not filed by the required due date or by an approved extension date, a management letter comment should be issued.⁵⁰

2. Auditors should inspect the filed report (AOS auditors can obtain this report through the Hinkle System tracker and/or GPInfoSearch; GPInfoSearch information is available to contracted IPA firms for their clients via logging into the IPA Portal.)

5 **Audit implications** (adequacy of the system and controls, and the direct and material effects of non-compliance, effects on the audit opinions and/or footnote disclosures, significant deficiencies/material weaknesses, and management letter comments):

Efficient • Effective • Transparent 13

2023 OCS Updates

Efficient • Effective • Transparent 14

Legislative Bills With Main OCS Impact

SB 287 HB 110

SB 15 HB 397

HB 687 HB 177

Efficient • Effective • Transparent 15

Legislative Bills / OAC Updates With OCS Impact to Ch. 4

<p>HB 140 <small>(eff. 9/13/22)</small></p>	<p>HB 583 <small>(eff. 9/23/22)</small></p>	<p>OAC 3301-35-01 <small>(eff. 10/28/22)</small></p>	<p>OAC 3301-92-04 <small>(eff. 12/1/22)</small></p>
<p>HB 45 <small>(eff. 4/7/23)</small></p>	<p>SB 229 <small>(eff. 12/14/21)</small></p>	<p>OAC 3301-102-10 <small>(eff. 5/19/22)</small></p>	<p>OAC 3301-92-02 <small>(eff. 12/1/22)</small></p>
<p>HB 110 <small>(eff. 6/30/21)</small></p>	<p>OAC 3301-69-02 <small>(eff. 3/23/23)</small></p>	<p>OAC 3301-35-16 <small>(eff. 10/28/22)</small></p>	<p>OAC 3301-102-02 <small>(eff. 7/28/22)</small></p>
<p>HB 687 <small>(eff. 9/13/22)</small></p>			

Efficient • Effective • Transparent 16

Issuances

<p>Fall/Winter</p> <ul style="list-style-type: none"> Ch. 1 Ch. 2 Ch. 3 OPM IG 	<p>Spring/Summer</p> <ul style="list-style-type: none"> Ch. 4
--	---

Efficient • Effective • Transparent 17

Chapter 4 Layout

CHAPTER 4 SECTIONS	PREVIOUSLY INCLUDED IN OCS CHAPTERS / MANUALS
CHAPTER 4A – DIRECT LAWS	CHAPTER 1
CHAPTER 4B – INDIRECT LAWS	CHAPTER 2
CHAPTER 4C – STATUTORILY MANDATED TESTS	CHAPTER 2
CHAPTER 4D – STEWARDSHIP	CHAPTER 3
CHAPTER 4E – SCHOOL OPTIONAL PROCEDURES	OPTIONAL PROCEDURES MANUAL (OPM)

Efficient • Effective • Transparent 18

Sections Moved to Ch. 4

<p style="text-align: center;">1-11 (4A-2)</p> <p style="text-align: center;">Permissible expenditures for school districts participating in classroom facilities programs</p>	<p style="text-align: center;">1-12 (4A-3)</p> <p style="text-align: center;">Community school debt</p>	<p style="text-align: center;">1-27 (4A-5)</p> <p style="text-align: center;">Community school funding</p>
---	--	---

Efficient • Effective • Transparent 19

Sections Moved to Ch. 4

<p style="text-align: center;">2-3 (4B-1)</p> <p style="text-align: center;">Internet or computer-based community school cannot contract with a nonpublic school for instructional space</p>	<p style="text-align: center;">2-5 (4B-2)</p> <p style="text-align: center;">Accounting for management company expenses</p>	<p style="text-align: center;">2-12 (4B-3)</p> <p style="text-align: center;">Community school contractually imposed deposit and investment requirements</p>
<p style="text-align: center;">2-13 (4B-4)</p> <p style="text-align: center;">Sponsor monitoring of community schools</p>	<p style="text-align: center;">2-14 (4B-5)</p> <p style="text-align: center;">Operator relationship with community schools</p>	<p style="text-align: center;">2-25 (4C-1)</p> <p style="text-align: center;">Anti-bullying provisions</p>

Efficient • Effective • Transparent 20

Sections Moved to Ch. 4

<p style="text-align: center;">3-19 (4D-1)</p> <p style="text-align: center;">Dropout prevention and recovery school eligibility requirements</p>	<p style="text-align: center;">3-20 (4D-2)</p> <p style="text-align: center;">Transportation T-1 and T-2 Forms</p>
--	---

Efficient • Effective • Transparent 21

Sections Moved to Ch. 4

O-5 (4E-1)
Five-year projections

O-8 (4E-3)
Community school budget requirements

O-28 (4E-4)
Community school audit fee bond

Efficient • Effective • Transparent 22

Throughout OCS

Red COVID Guidance

- Same as last 2 years, COVID related guidance is in red font
- Removed guidance no longer applicable.

Sections Renumbered

- Many sections in the main OCS, and all Ch. 4 sections have been renumbered

Efficient • Effective • Transparent 23

Throughout OCS - Renumbering

2022 - 2023 OCS Crosswalk		
2022 Step #	2022 Requirement	2023 Step #
1-18	ORC 1702.57, 1724.05-06 and 1726.11-12: Annual Financial Reporting for CICs and DCs	1-15
1-19	ORC 9.833 and 305.172: Health Care Self Insurance	1-16
1-20	ORC 2744.081: Liability Self-Insurance	1-17

1-15 (Previously 1-18) Compliance Requirements: Ohio Rev. Code §§ 1702.57, 1724.05, 1724.06, 1726.11, and 1726.12 - GAAP and annual financial reporting for community improvement corporations (CICs) and development corporations (DCs). 67

2023 Ohio Compliance Supplement *Direct Links*
Section F-15

1-15 (Previously 1-18) Compliance Requirements: Ohio Rev. Code §§ 1702.57, 1724.05, 1724.06, 1726.11, and 1726.12 - GAAP and annual financial reporting for community improvement corporations (CICs)⁵⁶ and development corporations (DCs).⁵⁶

Efficient • Effective • Transparent 24

Implementation Guide

★ **Strict Liability**

Findings for Recovery and Responsibility for Paying Findings for Recovery: Strict Liability Laws

- modified footnotes and footnote references related to strict liability due to the passage of SB 15
- ORC 3313.25 & 3313.31 – School Treasurer

Efficient • Effective • Transparent
25

Chapter 1

1-14 (Previously 1-17): Annual financial reporting

- added guidance for auditors to perform a GASB Cod. 2600 analysis for entities not mentioned in AOS Bulletin 2015-007
- certain modifications were made to footnotes

1-17 (Previously 1-20): Liability self-insurance

- clarified the guidance related to self-insurance and establishing a “special” fund

Efficient • Effective • Transparent
26

Chapter 2

2A-13 (Previously 2-4): Required accounting records

- added footnote related to new legislation that allows for a governmental entity to utilize distributed revenue technology, including blockchain technology, in the exercise of its authority

2B-8 & Exhibit A (Previously 2-23): Ohio Sunshine Laws

- clarified guidance related to trainings which qualify to meet public record training requirements and guidance to qualifications for StaRS rating
- updated guidance for testing of requirements for community schools.

Efficient • Effective • Transparent
27

Chapter 3

Throughout

- added clarification regarding the testing frequency of sections

3-3: Appointments, compensation, contracts etc.

- modified footnote related to compensation for school treasurers

Efficient • Effective • Transparent 28

Optional Procedures Manual

O-7 (Previously O-22):
Establishment of policies, restrictions on use, prohibitions for government credit cards and purchasing cards

- modified considerations for COVID-19

O-8 (Previously O-23):
Issuing municipal securities

- updated list of material events.

Efficient • Effective • Transparent 29

Optional Procedures Manual

O-12 (Previously O-27):
Allocating audit costs

- updated section to agree with guidance in AOS Bulletin 2022-006

Efficient • Effective • Transparent 30

NEW Chapter 4

Efficient • Effective • Transparent

31

Chapter 4 Layout

<i>CHAPTER 4 SECTIONS</i>	<i>PREVIOUSLY INCLUDED IN OCS CHAPTERS / MANUALS</i>
<i>CHAPTER 4A – DIRECT LAWS</i>	<i>CHAPTER 1</i>
<i>CHAPTER 4B – INDIRECT LAWS</i>	<i>CHAPTER 2</i>
<i>CHAPTER 4C – STATUTORILY MANDATED TESTS</i>	<i>CHAPTER 2</i>
<i>CHAPTER 4D – STEWARDSHIP</i>	<i>CHAPTER 3</i>
<i>CHAPTER 4E – SCHOOL OPTIONAL PROCEDURES</i>	<i>OPTIONAL PROCEDURES MANUAL (OPM)</i>

Efficient • Effective • Transparent

32

**Chapter 4A (Previously Ch. 1)
Direct Laws**

4A-2 (Previously 1-11):
Permissible expenditures for school districts participating in classroom facilities assistance programs; Interest accounting and allocation and maintenance plan funding and expenditures

- Updated guidance due to passage of HB 140.
- Various other clarifications made throughout, including guidance & new testing step on transfers.

Efficient • Effective • Transparent

33

**Chapter 4A (Previously Ch. 1)
Direct Laws**

★ **4A-3
(Previously 1-12):
Community School Debt**

- Added suggested audit procedure for the testing of material debt covenants.

Efficient • Effective • Transparent 34

**Chapter 4A (Previously Ch. 1)
Direct Laws**

★ **4A-5
(Previously 1-27):
Community School Funding**

- Updated guidance due passage of HB 110 & SB 229, and revised OAC 3301-102-02 & 3301-35-01.
- Additional clarifications made throughout, including Remote Learning Plans no longer being an option, going back to full testing of this section, changing 'a few' to 'five', and adding testing steps in 4A-5B for e-schools not implementing a DOPR program.

Efficient • Effective • Transparent 35

**Chapter 4B (Previously Ch. 2)
Indirect laws**

4B-2 (Previously 2-5): Accounting for management company expenses

- Rearranged & clarified audit procedures.

4B-4 (Previously 2-13): Sponsor monitoring of community schools

- Updated guidance due passage of HB 583 and revised OAC 3301-102-02 & 3301-35-01.
- Additional clarifications made throughout, including removing guidance related to Remote Learning Plans, and adding information for if the sponsor mandates competitive bidding procedures through their contract.

Efficient • Effective • Transparent 36

**Chapter 4B (Previously Ch. 2)
Indirect laws**

**4B-5
(Previously 2-14): Operator relationship with community schools**

- Clarified audit procedure regarding personal property purchased by operator with state funds, for use in operating the community school.

Efficient • Effective • Transparent 37

**Chapter 4D (Previously Ch. 3)
Stewardship**

**4D-1
(Previously 3-19): Dropout Prevention and Recovery School Eligibility Requirements**

- Updated guidance due to passage of HB 583, and revised OAC 3301-102-10.

Efficient • Effective • Transparent 38

**Chapter 4D (Previously Ch. 3)
Stewardship**

**4D-2
(Previously 3-20): Transportation T-1 and T-2 Forms**

- Updated guidance due to passage of HB 45 & 583.
- Additional clarifications made throughout, including updated ODE guidance, and information on materiality.

Efficient • Effective • Transparent 39

**Chapter 4D (Previously Ch. 3)
Stewardship**

Throughout

- Added clarification regarding the testing frequency of sections.

**4D-3 (NEW);
College Credit Plus Program (CCP)**

- New section to annually test the requirements in ORC 3365.04.

Efficient • Effective • Transparent 40

4D-3 (NEW): College Credit Plus Program (CCP)

2023 Ohio Compliance Supplement *Stewardship
Section 4D-3*

4D-3 (NEW) Compliance Requirement: Ohio Rev. Code § 3365.04 – College Credit Plus Program (CCP)

Note: As stated on pg. 1 of Chapter 4D, this section should be performed *ANNUALLY* if applicable to your school. See further guidance on pg. 1 of Section 4D.

Summary of Requirements:

The College Credit Plus program functions as a collaborative effort with the Ohio Department of Higher Education and Ohio Department of Education providing funding and general oversight of high schools, colleges, and universities responsible for the education of students. In August 2022, an Ohio Auditor of State (AOS) [Performance Audit of the CCP program](#) identified key areas where school districts fail to comply with CCP requirements. These failures can directly impact Ohio students and their families. Ohio benefits from a well-educated workforce and identifying ways to increase participation in CCP can help give graduating seniors a competitive edge. For this reason, AOS requires auditors annually test this Stewardship requirement. A school **MUST** be compliant with Ohio Rev. Code § 3365.04(E) to be eligible for an AOS Award. Schools that self-correct CCP noncompliance with Ohio Rev. Code § 3365.04(E) prior to the start of their 2022-23 school year audits will remain eligible for an AOS award if award criteria are otherwise met.

Efficient • Effective • Transparent 41

4D-3 (NEW): College Credit Plus Program (CCP)

Ohio Rev. Code § 3365.04 states, in part, each public and participating nonpublic secondary school shall do all of the following with respect to the college credit plus program:

(A) Provide information about the program prior to the first day of February of each year to all students enrolled in grades six through eleven.

(B) Provide counseling services to students in grades six through eleven and to their parents before the students participate in the program under this chapter to ensure that students and parents are fully aware of the possible consequences and benefits of participation. Counseling information shall include:

(C) Promote the program on the school's web site, including the details of the school's current agreements with partnering colleges.

(D) Schedule at least one informational session per school year to allow each participating college that is located within thirty miles of the school to meet with interested students and parents. The session shall include the benefits and consequences of participation and shall outline any changes or additions to the requirements of the program. If there are no participating colleges located within thirty miles of the school, the school shall coordinate with the closest participating college to offer an informational session.

Efficient • Effective • Transparent 42

4D-3 (NEW): College Credit Plus Program (CCP)

NEW!

(E) Implement a policy for the awarding of grades and the calculation of class standing for courses taken under division (A)(2) or (B) of section 3365.06 of the Revised Code. The policy adopted under this division shall be equivalent to the school's policy for courses taken under the advanced standing programs described in divisions (A)(2) and (3) of section 3313.6013 of the Revised Code or for other courses designated as Advanced Placement or Honors courses by the school. If the policy includes awarding a weighted grade or enhancing a student's class standing for these types of courses, the policy adopted under this section shall also provide for these procedures to be applied to any courses taken under the college credit plus program. ODE and ODHE provided joint guidance on Weighting CCP Courses available at [QA Weighting CCP Courses final September 20 2018.pdf \(ohio.gov\)](#).

(F) Develop model course pathways, pursuant to section 3365.13 of the Revised Code, and publish the course pathways among the school's official list of course offerings for the program.

(G) Annually collect, report, and track specified data related to the program according to data reporting guidelines adopted by the chancellor and the superintendent of public instruction pursuant to section 3365.15 of the Revised Code.

Efficient • Effective • Transparent 43

4D-3 (NEW): College Credit Plus Program (CCP)

NEW!

The data/guidelines required in Ohio Rev. Code § 3365.04(G) are detailed on the Department of Higher Education's website at - <https://highered.ohio.gov/data-reports/hei-system/hei-file-doc/hei-ccp/hei-file-documentation-college-credit-plus-ccp>.

Additional resources:

- Department of Higher Education's website - for schools/administrators - <https://highered.ohio.gov/initiatives/access-acceleration/college-credit-plus/resources>
- Ohio Department of Education's (ODE) website - for students - <https://education.ohio.gov/Topics/Ohio-Education-Options/College-Credit-Plus>

Efficient • Effective • Transparent 44

4D-3 (NEW): College Credit Plus Program (CCP)


NEW!

Sample Questions and Procedures:

1. Obtain a copy of the school's CCP and Grading Policies as well as any CCP promotional or marketing communication for students and families.
2. Evaluate whether the school complied with Ohio Rev. Code § 3365.04 by assessing whether the school has documentation to support it:
 - a. Provided information about the program prior to the first day of February of each year to students enrolled in grades six through eleven;
 - b. Provided *policy/process/procedures* for the requirements of Ohio Rev. Code § 3365.04(B)(1) - (11) and document who or which groups within the school are responsible for providing counseling services to CCP students. *In many schools, this responsibility falls upon the school counselors. The law does not require a written policy or process; however, counseling services must be made available. Therefore, auditors will have to test this step relying predominantly on inquiry of those responsible for providing the services.) (Note: auditors are not expected to test the sufficiency of each item, just that each item was addressed);*
 - c. Promotes the program on the school's web site, including the details of the school's current agreements with partnering colleges *(note: Auditors should be alert for promotional or other communication that might deliberately discourage participation. Consult with CFAE for further evaluation, if needed);*

Efficient • Effective • Transparent 45

4D-3 (NEW): College Credit Plus Program (CCP)



- d. Scheduled at least one informational session per school year, and the session included the benefits and consequences of participation and outlined any changes or additions to the requirements of the program.
- e. Has a policy for the awarding of grades and the calculation of class standing for CCP courses taken that includes equal grade point average weighting for any CCP, Advanced Placement (AP), or Honors coursework; [Note: Auditors should look at the Grading Policy to see if they are weighted equally. If a district has a weighted policy for any AP or Honors course, the district must also weight any CCP courses, even if the CCP course(s) is different from the AP or Honors course(s).]
- f. Developed model course pathways, and published such among the school's official list of course offerings for the program.
- g. Collected, reported, and tracked specified data related to the program according to data reporting guidelines adopted by the chancellor and ODE (see website above). Note: Auditors are only expected to scan to see if such guidelines were compiled with.

Efficient • Effective • Transparent 46

**Chapter 4E (Previously OPM)
School Optional Procedures Manual**

**4E-1
(Previously O-5): School districts and community schools five-year projections**

- Updated guidance due to revised OAC 3301-92-04.

Efficient • Effective • Transparent 47


Implementation Guide

Exhibit 5: Legal Matrix

- Clarified applicable OCS sections and footnotes.

Efficient • Effective • Transparent 48

★ Key Take Aways ★

- Many sections in the main OCS, and all Ch. 4 sections have been renumbered
- Community school debt section - added procedure for testing of material debt covenants
- School funding section back to full testing & no more Remote Learning Plans.
-  section added on College Credit Plus in 4D-3.

Efficient • Effective • Transparent 49

OHIO AUDITOR OF STATE
KEITH FABER

Center for Audit Excellence

Kelly Berger-Davis – KMBerger-Davis@ohioauditor.gov



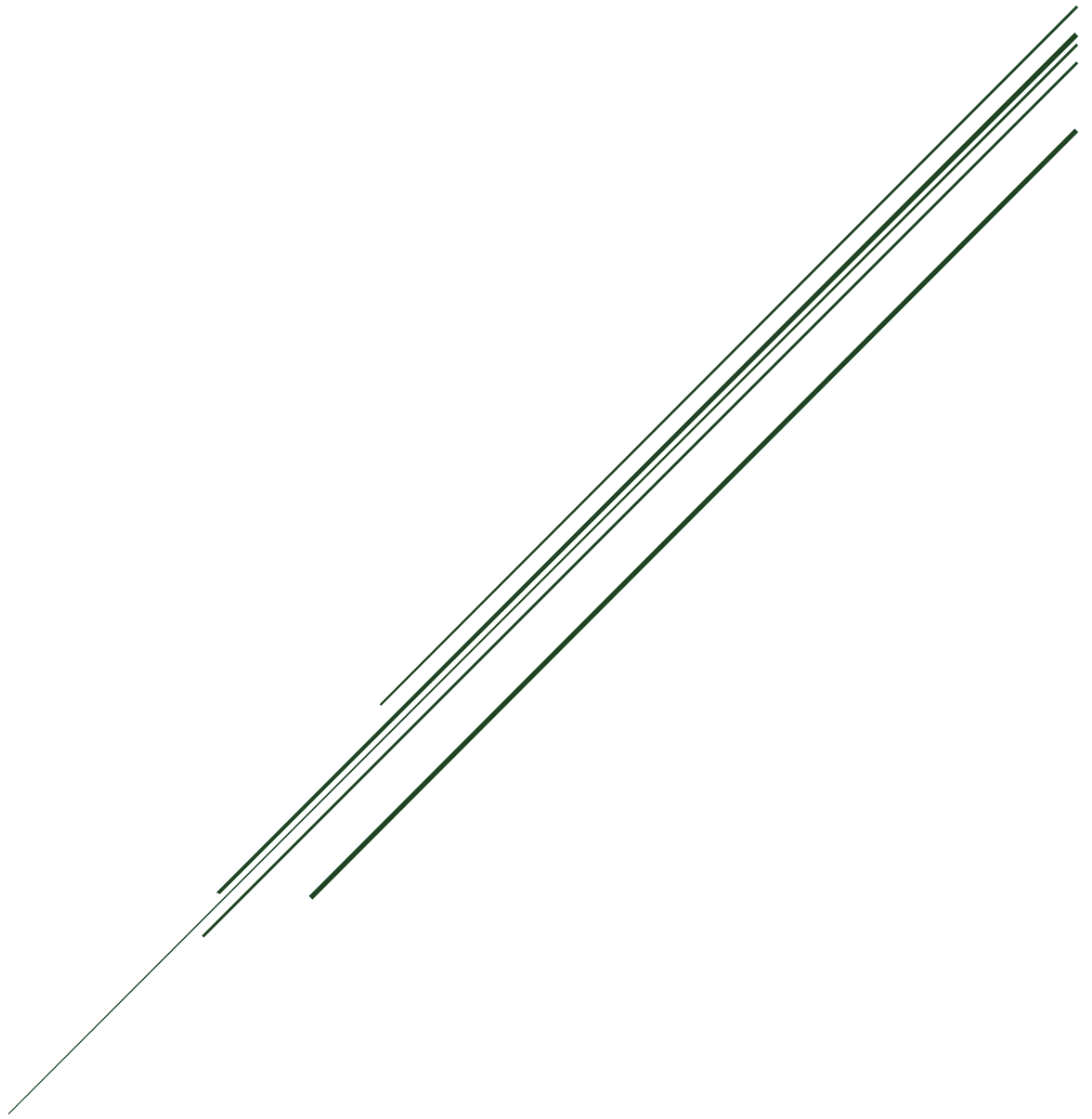
Efficient • Effective • Transparent 50

OHIO AUDITOR OF STATE
KEITH FABER



COMMON AUDIT ISSUES IN FTE TESTING

Slides



Common FTE Issues

Morgan Helmick, CPA - Principal



Agenda

- Discuss common issues noted during FTE testing in compliance supplements (Chapter 4 –New for FY23, previously Chapter 1 requirements) <https://ohioauditor.gov/references/compliancemanuals.html>

Policies

- Annually provide to auditors.

Procedures for Brick and Mortar Schools:

1. Obtain a copy of the school's enrollment and attendance policies and procedures, and inquire with the EMIS Coordinator to gain an understanding. Document and evaluate the school's procedures for:
 - Enrolling and withdrawing pupils timely;
 - Verification of student residence/address;
 - Setting up school calendars for students in EMIS;
 - Offering and documenting credit flexibility;
 - Documenting attendance;
 - Monitoring and documenting student absences; and
 - Monitoring, withdrawing, and notifying the resident public school of withdrawn students or students truant for 72 or more consecutive hours. *Note: If the school has a stricter policy than 72 hours, consult with CFAE Community School Specialist.*

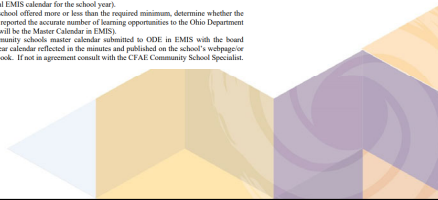
Board vs EMIS Calendar

Ohio Revised Code §3301.0714 states that schools must enter data concerning the enrollment and attendance of their students into EMIS, which is used by all schools to enter and review student enrollment and demographic data.



Board vs EMIS Calendar (cont)

3. Inquire with community school management about the learning opportunities it offered as part of its operating standards during the audit period.
 - a. Determine whether the community school offered the minimum 920 hours of learning opportunities by reviewing the master school calendar in EMIS and student attendance records (step 8 below).
 - b. Inquire with management to determine if school was cancelled during the audit period due to weather or electrical outages and ensure the EMIS calendar included sufficient hours to meet the minimum 920 hours of learning opportunities despite these closures (i.e., the closures should be reflected in the final EMIS calendar for the school year).
 - c. If the community school offered more or less than the required minimum, determine whether the community school reported the accurate number of learning opportunities to the Ohio Department of Education (this will be the Master Calendar in EMIS).
 - d. Compare the community schools master calendar submitted to ODE in EMIS with the board approved school year calendar reflected in the minutes and published on the school's webpage or in the parent handbook. If not in agreement consult with the CTAE Community School Specialist.



Board vs EMIS Calendar (cont)

SUN	MON	TUE	WED	THU	FRI	SAT
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August 2021

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September 2021

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October 2021

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2021

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December 2021

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

January 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

March 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

July 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

October 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

December 2022

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

January 2023

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February 2023

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

March 2023

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2023

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

May 2023

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2023

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

July 2023

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

72 hour rule

Select a representative number of students from the community school's **withdrawal** list (normally five students is sufficient). The withdrawal list may be obtained by the community school through EMIS or the community school's student information system.

- Identify when students were withdrawn and determine whether it was timely (e.g., waiting several weeks or more from withdrawal notification is not timely).
- For example using grade records and/or attendance records, determine the last day students were reported as attending the community school. If a student was reported absent for 72 consecutive hours, determine the date the student should have been withdrawn and ascertain whether the school reported the withdrawal timely.

72 hour rule

7/7/2022 Student Absence Search Detail 8:09 AM

User Name: Total Report Pages: 428

School:

School Year: 2021-2022

Sorting Options: LastName ASC, FirstName ASC, MiddleName ASC, GradeLevelSortOrder ASC, StudentNumber ASC, PersonId ASC, CalendarDate ASC

Criteria

Date Range 08/18/2021 to 05/27/2022

Homeroom Date 05/27/2022

Show All Absences True

Sort Parameters Student Name (ASC), Grade Level (ASC)

72 hour rule

Report #3034 2021-2022
Printed: Sat Jul 08, 2023 11:27 AM

Student Absence Search Detail

SI	Student Name	Gender	Grade	Homeroom	Program	Disability	Home School	Telephone	Status
Date	Rel Day	Abs Type	In	Out	Reason	Note	Days Absent	Full Absence	
08/18/2021	L	Present					0.0		
08/20/2021	R	Present					0.0		
08/23/2021	M	Present					0.0		
08/26/2021	F	Present					0.0		
08/30/2021	M	Present					0.0		
09/06/2021	T	Present					0.0		
09/13/2021	W	Present					0.0		
09/20/2021	T	Present					0.0		
09/27/2021	F	Present					0.0		
10/04/2021	M	Present					0.0		
10/11/2021	T	Present					0.0		
10/18/2021	W	Present					0.0		
10/25/2021	T	Present					0.0		
11/01/2021	F	Present					0.0		
11/08/2021	M	Present					0.0		
11/15/2021	T	Present					0.0		
11/22/2021	W	Present					0.0		
11/29/2021	T	Present					0.0		
12/06/2021	F	Present					0.0		
12/13/2021	M	Excused Tardy		12:30 PM	Excused Tardy		0.0	1.0	
12/20/2021	T	Present					0.0		
01/06/2022	F	Present					0.0		

Enrollment Support

6. Testing is NOT required for FY-2023 Perform the following procedures:

- a. Select a representative number of newly enrolled students during the school year (normally five⁹ students is sufficient). The new enrollment list may be obtained by the community school through EMIS or other student attendance information system.
 - i. Identify when students were enrolled and determine whether it was timely. Waiting several weeks or more from the date a parent or guardian signs the student enrollment form is not timely.
 - ii. Determine whether the school maintained copies of the student's birth record¹⁰, proof of residency, and parent/guardian signed enrollment forms in the student file to support enrollment and resident district determinations.

RPT DET	BLG	HR	SEVER	SSD	Emis ID	Last Name	First In	Middle Name	LEA ID	LEVEL	RESULT	FTE FUL	ENRL START DT	ENRL END DT	ORIG FTE	ADJSTD FTE
										PTED-001	FT0000	FTE Detail COMM	08/18/2023	12/31/2500		1
										PTED-001	FT0000	FTE Detail COMM	08/18/2022	12/31/2500		1
										PTED-001	FT0000	FTE Detail COMM	08/18/2021	12/31/2500		1
										PTED-001	FT0000	FTE Detail COMM	08/18/2021	12/31/2500		1
										PTED-001	FT0000	FTE Detail COMM	08/18/2022	02/12/2022	0.618375	0.618375
										PTED-001	FT0000	FTE Detail COMM	08/18/2022	12/31/2500		1
										PTED-001	FT0000	FTE Detail COMM	08/18/2023	12/31/2500		1

Excused Absences

Criteria: Pursuant to Ohio Rev. Code (ORC) 3314.03(A)(6)(B) & (A)(27-29) community schools must adopt attendance and participation policies for their students and attendance records shall be made available to the Department of Education, Auditor of State and the School's sponsor. The School's attendance policy states that "Parents or a designated adult will be required to sign the child out when they leave and then sign in if they return." The policy also states that unexcused absences include any absence where a student fails to provide appropriate written documentation of the absence. In addition, the School's truancy policy states that within seven days of the triggering absence for a habitually truant student, the school select members of the absence intervention team and make three meaningful attempts to secure the student's parent or guardian's participation on the absence intervention team. Then, the policy states that the intervention team will develop the student's absence intervention plan.

Excused Absences

4. Testing is NOT required for FY-2023 Review Ohio Rev. Code § 3314.03, the charter, and the community school's policies and procedures, to determine what the sponsor requires for appropriate documentation of excused and unexcused absences. Select five¹⁰ low students with absences and review the student file or other documentation to verify the community school is gathering appropriate supporting documentation for excused absences. If the absence is unexcused, determine whether the community school is tracking the total unexcused absences for the student and following its truancy policies and procedures.

Note: If the charter does not address minimum documentation requirements, this would be a control deficiency. The EMIS Manual may be referenced as an additional basis for your control deficiency.
[\(ORC, EMIS Manual 2.1.1 - Required Documentation\)](#)

Excused Absences

Community schools should maintain a daily call log, copies of written correspondence to parents/guardians, or obtain timely excuses from the parent, guardian, or adult-aged student for excessive absenteeism that does not result in removal of a student from enrollment.

Withdrawal Codes/Form

ii. Determine whether the appropriate EMIS withdrawal code was used to withdraw the student based on evidence in the student's file. ODE EMIS Manual 2.1.1 & 2.4 provide examples of the types of documentation required to be obtained and maintained by the school for each type of withdrawal code.

Withdrawal Codes/Form

Generally, for many of the withdrawal codes, a document from another party (e.g., a parent, another district, a court, etc.) is required for a withdrawal. If nothing is received from a responsible party outside

Revised: July 1, 2022 ODE EMIS Manual, Version 8.1 Page 2 of 29

Ohio Department of Education 2.1.1 Student Enrollment Overview

the district, then documentation of the steps taken and information gathered by district staff must be on file. In such instances, if an ODE system (SNOES, for example) shows that the student has enrolled in another district, a screen print along with documentation of confirmation of admission from the other district can be maintained in the student file to document the withdrawal.

Withdrawal Codes/Form

Withdrawal Code	Required Documentation	Other Requirements
01 - Student Requested to Withdraw	Documentation of a written withdrawal request, which may include, but is not limited to, a withdrawal request letter, a withdrawal request form, or a withdrawal request letter. Documentation must be maintained on file.	NA
02 - Non-Attendance After 10 Hours Rule	Documentation of the student's non-attendance, which may include, but is not limited to, the student's attendance record, the student's withdrawal request, or the student's withdrawal letter.	NA
03 - Withdrawal Due to Illness	Documentation of the student's illness, which may include, but is not limited to, a doctor's note, a hospital record, or a withdrawal request letter.	NA
04 - Withdrawal Due to Family Relocation	Documentation of the student's family relocation, which may include, but is not limited to, a withdrawal request letter, a withdrawal request form, or a withdrawal request letter.	NA
05 - Student Requested to Withdraw	Documentation of a written withdrawal request, which may include, but is not limited to, a withdrawal request letter, a withdrawal request form, or a withdrawal request letter.	NA
06 - Completion Date Before Withdrawal Request	Documentation of the student's completion date, which may include, but is not limited to, a withdrawal request letter, a withdrawal request form, or a withdrawal request letter.	NA

Catchall Code

Noncompliance

Ohio Rev. Code § 149.351 establishes guidelines against destruction or damage of records. All records are the property of the public office and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Section 149.38 to 149.42 of the Ohio Revised Code.

The Academy did not provide all documentation regarding the enrollment and withdrawal of students. As a result, the Full Time Equivalency (FTE) could not be recalculated nor could we determine if withdrawals were timely input into the Ohio Department of Education (ODE)'s Education Management Information System (EMIS). In addition, an FTE review conducted by ODE in [redacted] identified certain student files which did not include a birth certificate or proof of residency. [redacted] the start date could not be verified. Finally, the Academy could not provide minutes from the [redacted] and [redacted] meetings. Therefore, meeting agendas were used for these meetings to help establish Board actions. A member of [redacted] received the Board minute book from the school and failed to respond to a request for this documentation.

Failure to maintain adequate documentation over the Board's meetings and supporting student records could result in a loss of accountability over these activities making it difficult for Academy personnel to identify errors which could go undetected along with potential litigation.

The Academy should develop and maintain a system of control and organization over the minute and student records to help ensure they are sufficiently organized and available for efficient use by Academy management and external parties as appropriate.

10 Hour Rule

Ohio Rev. Code § 3314.06(H)(3) states, in part, no internet- or computer-based community school shall be credited for any time a student spends participating in learning opportunities beyond ten hours within any period of twenty-four consecutive hours.

- Instances where combined reported hours between the LMS and non-classroom offline hours exceeded the ten hour maximum allowed within a twenty four hour period.

Overlap Time

An e-schools may have a system that tracks learning opportunity participation within the school's online system. If an e-school's online system has this capability, the school must produce Excel spreadsheets showing the daily, weekly, and monthly accounting of learning opportunities and the final total of all online learning opportunities that the student participated in and the e-school's system tracked. The e-school may have more than one online system that tracks durational time. In these circumstances, an e-school may not overlap times or count times more than once. Time not on the computer (self-reported) may not overlap online time. (FTE Review Manual).

Non-Computer Learning

E-school's may offer learning opportunities that the school's online system does not track or that take place off-line or not on a computer. In addition, some e-schools' online systems may not be able to track and document a student's participation in the online system learning opportunities. E-schools that have these situations must use the following minimum documentation requirements and must be able to provide the needed information on request. (FTE Review Manual)

Documentation must exist for all learning opportunities and must be certified by a teacher. Hours spent on other learning opportunities should not include the online hours that the e-school already counted. Below are minimum requirements for "Other Learning Opportunities": (FTE Review Manual)

- a. Student SSID;
- b. Brief Description of learning opportunities (such as, class or course information);
- c. Dates and times of actual learning opportunities;
- d. Total of verified learning opportunities time
- e. Teacher certification of the reported learning opportunities.

10hour rule/overlap time

c. Participation testing. Select the greater of 5% or 20 of community school students that were enrolled for any part of the school year from the school's EMS report. The number of students selected need not exceed 20 students.

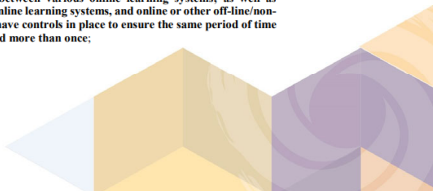
For each student identified, select 5 non-consecutive enrollment days under the audit period and determine whether the student participated in and received credit for more than 10 hours of learning opportunities in any 24-hour period. Also determine whether overlap/duplication of time between various online learning systems, as well as duplication of time between online learning systems, and off-line/other non-classroom time exists. Finally, determine whether the school maintains log records or student-prepared participation logs that match the daily hours of instructions listed in the school's daily EMS calendar for selected students. The total log time hours and off-line/non-classroom learning documentation for each student should match the hours reported in EMS. If the student has non-computer learning opportunities, the school should maintain documentation in the student file to document participation and approval in writing by a teacher of such time. Auditors should report non-compliance or other clear communication where log and non-computer hours documented in the student files do not match EMS and no other supporting documentation exists, as well if overlap/duplication of time is noted, or if students are receiving credit for more than 10 hours in a 24-hour period.

Note: This is admittedly a difficult step; however, the total computer and non-computer-based learning opportunities must be adequately reported and be reasonably comparable to the total hours of instruction claimed by the school to be provided to the student based upon the FTE reported in EMS.

10hour rule/overlap time

The Academy should implement procedures to ensure that student participation is properly tracked for both classroom and non-classroom based learning opportunities. This will ensure that the Academy has the proper documentation to support the full time equivalency information submitted to the Ohio Department of Education.

It is important that their policy/procedures address how they identify and monitor overlap/duplication of time between various online learning systems; as well as duplication of time between online learning systems, and online or other off-line/non-classroom. The school must have controls in place to ensure the same period of time does not overlap or be counted more than once;

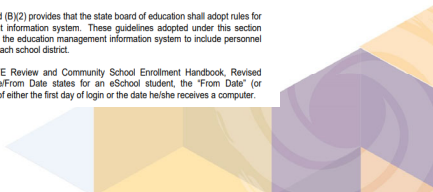


Eschool Enrollment

Ohio Rev. Code § 3314.08(H)(2) states that a student shall be considered to be enrolled in a community school for the period of time beginning on the later of the date on which the school both has received documentation of the student's enrollment from a parent and the student has commenced participation in learning opportunities as defined in the contract with the sponsor, or thirty days prior to the date on which the student is entered into the education management information system established under section 3301.0714 of the Rev. Code.

Ohio Rev. Code § 3301.0714(A) and (B)(2) provides that the state board of education shall adopt rules for a statewide education management information system. These guidelines adopted under this section shall require the data maintained in the education management information system to include personnel and classroom enrollment data for each school district.

Ohio Department of Education FTE Review and Community School Enrollment Handbook, Revised January 2015, Section Entry Date/From Date states for an eSchool student, the "From Date" (or enrollment date) would be the later of either the first day of login or the date he/she receives a computer.



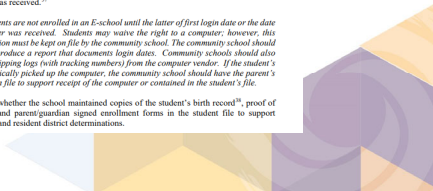
Eschool Enrollment

5. Perform the following procedures:

- a. Select a representative number of newly enrolled students during the school year (normally fifty²⁶ students is sufficient). The new enrollment list may be obtained by the Eschool through EMIS or other student attendance information system.
 - i. Compare the reported enrollment date to the later of the: (1) first login date, or (2) date the computer was received.

Note: Students are not enrolled in an E-school until the later of first login date or the date the computer was received. Students may waive the right to a computer; however, this documentation must be kept on file by the community school. The community school should be able to produce a report that documents login dates. Community schools should also maintain shipping logs (with tracking numbers) from the computer vendor. If the student's parent physically picked up the computer, the community school should have the parent's signature on file to support receipt of the computer or contained in the student's file.

- ii. Determine whether the school maintained copies of the student's birth record²⁷, proof of residency, and parent/guardian signed enrollment forms in the student file to support enrollment and resident district determinations.



Eschool Enrollment

Noncompliance (Continued)

- One student, who elected not to receive a computer, was improperly enrolled into the Academy on November 23, [redacted]. However, the student did not log into the system until December 10, [redacted]. As a result, the Academy improperly received funding for eleven extra days.
- Three students, who elected not to receive computers, had improper enrollment dates as the student log-in date was one day after the enrollment date reflected in the report to Ohio Department of Education. As a result, the Academy improperly received funding for one extra day for each of these students.
- One student, who elected to receive a computer, had an enrollment date of August 24, [redacted] which is the first day the student logged into the system. However, the student received the computer on August 25, [redacted]. As a result, the Academy improperly received funding for one extra day.
- One student had an enrollment date of January 11, [redacted] which agreed to the day the student logged into the system. However, the student received the computer on January 21, [redacted]. As a result, the Academy improperly received funding for eight extra days.
- One student, who elected not to receive a computer, had an enrollment date of August 27, [redacted] reflected on the Ohio Department of Education report even though the student logged into the system for the first time on August 24, [redacted]. As a result, the Academy could have received three extra days of funding.
- Five instances were noted where the date the computer was received by the parent was not documented on the computer release form. Although we were able to obtain the date from the Academy's IT Department, the release form should properly reflect the date as a means of supporting documentation.

Blended Learning

Ohio Rev. Code § 3302.41 states "blended learning" has the same meaning as in Ohio Rev. Code § 3301.079.

Ohio Rev. Code § 3301.079 states blended learning is the delivery of instruction in a combination of time **primarily in a supervised physical location away from home and online delivery** whereby the student has some element of control over time, place, path, or pace of learning and includes noncomputer-based learning opportunities. (For purposes of that definition, "primarily" means over the course of the school year, a student works more than fifty per cent of the time from a supervised physical location away from home [Ohio Admin. Code 3301-35-011].)

Blended Learning

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](#).

Blended Learning

This section applies to community schools operating under blended learning declarations, or blended also using a remote learning plan.

- A list of schools that filed a blended learning declaration form with ODE is available [here](#).
- Note: If a community school filed a blended learning declaration but did not implement and use the declaration, the school would be tested in 4A-5A 1-27A.

#	A	B	C
#	IRN	Organization Name	Organization Type
117	011207	Achieve Career Prep	Community School
118	015237	Flex High School	Community School
119	019197	Flex High School of Cleveland	Community School
120	133330	T.P.C. World Academy	Community School
121	013170	The Brilliance School	Community School
122	012867	Townsend North Community School	Community School
123	148981	Tomorrow Center	Community School
124	000779	Educational Academy For Boys & Girls	Community School
125	019235	Focus Learning Academy of Central Columbus	Community School
126	142943	Focus Learning Academy of Northern Columbus	Community School
127	011324	Hardin Community School	Community School
128	000780	Midnino Cross Cultural Community School	Community School
129	151175	West Central Learning Academy II	Community School
130	017275	AchievePoint Career Academy Cincinnati	Community School
131	009248	Zanesville Community School	Community School

Questions?

Thank you!

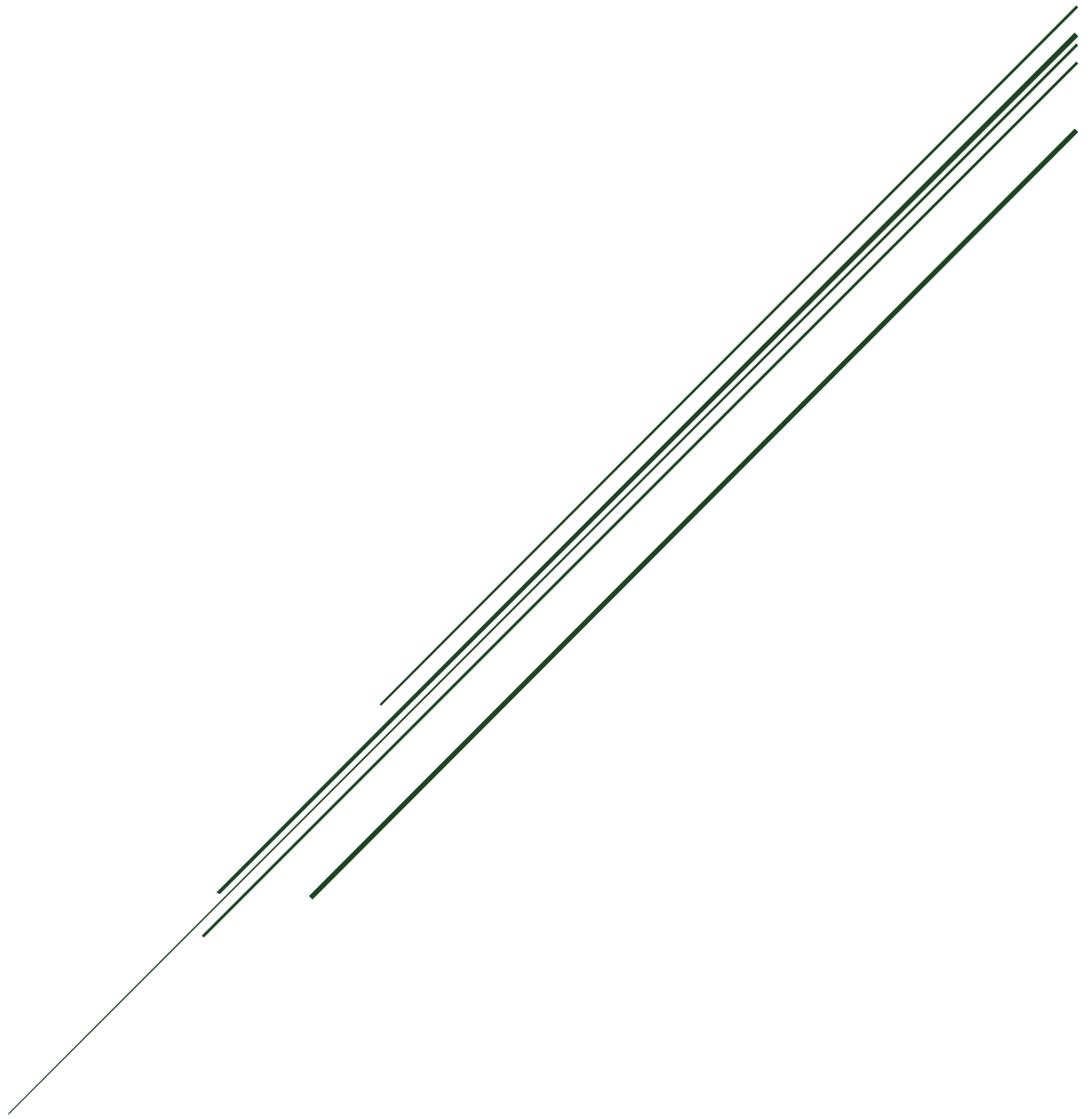
Morgan Helmick, CPA
 Direct: 330-661-0234
 Cell: 330-603-0738
 Email: morgan.helmick@reacpa.com

OHIO AUDITOR OF STATE
KEITH FABER



2023 COMMUNITY SCHOOL UPDATE

Slides



Community School Sponsor Update



FUTURE FORWARD OHIO
August 2023

Auditor of State
Community School Training

Ohio Department of Education

Agenda

- Future Forward
- Budget Update
- School Improvement
- Reminders
- Questions

2

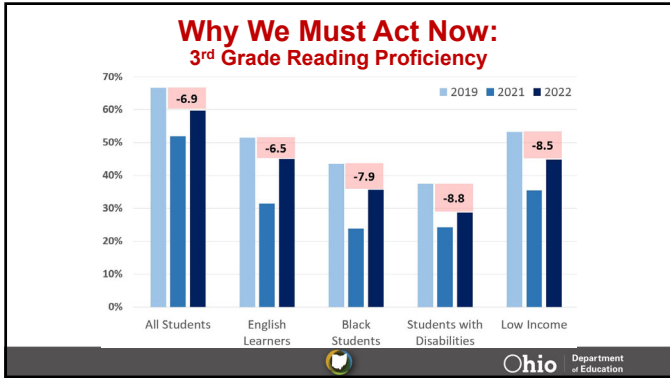
Ohio Department of Education

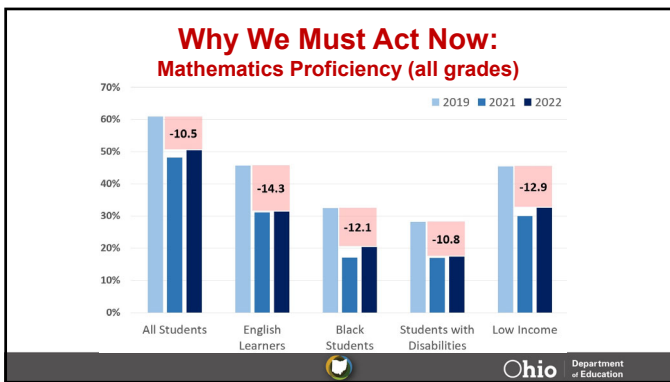
FUTURE FORWARD OHIO



3

Ohio Department of Education



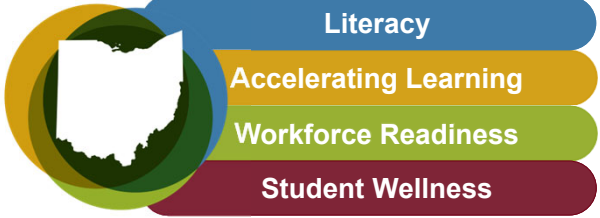


Why We Must Act Now: Chronic Absenteeism

- Chronic absenteeism is defined as missing at least 10 percent of the school year for any reason – *excused or unexcused*.
- 30.2% of Ohio's students were chronically absent in school year 2021-2022.

Ohio Department of Education

Future Forward Ohio Priorities



- Literacy
- Accelerating Learning
- Workforce Readiness
- Student Wellness

Ohio Department of Education

Budget Update



8

Ohio Department of Education

Science of Reading

- Professional development
- High quality instructional materials
- Coaching
- Reading guarantee
- Dyslexia supports

9

Ohio Department of Education

Literacy Implementation Supports

State Literacy Network	Regional Support Teams for Literacy	Regional Literacy Networking
<ul style="list-style-type: none"> Regional Early Literacy Specialists Urban Literacy Specialists Adolescent Literacy Specialists Regional Literacy Coaching Coordinators 	<ul style="list-style-type: none"> Collaborative teams of regional consultants from both State Support Teams and Educational Service Centers who support literacy improvement in their region through: <ul style="list-style-type: none"> data-driven decision-making developing improvement plans focused on literacy supporting the fidelity of implementation of evidence-based practices in language and literacy 	<ul style="list-style-type: none"> Communities of Practices and/or Networked Improvement Communities in each region that support the adoption and implementation of evidence-based practices in literacy Leveraging CLSD model sites to showcase practices within the region

Ohio Department of Education

Literacy Implementation Supports

- Professional Learning
 - Literacy Academy Live and On Demand
 - All Students Can Read
 - Literacy Improvement Pathway
 - Ohio's Introduction to Dyslexia, K-3 and 4-12 Courses
- Regional Support Teams for Literacy Monthly Series
- Literacy Office Hours

Ohio Department of Education

Literacy Coaching Supports

Region	ESC	Regional Literacy Coaching Coordinator
Northwest (SST Regions 1, 2, 7)	Mid-Ohio ESC	Carrie Wood
Northeast (SST Regions 3, 4, 5, 8, 9)	ESC of Northeast Ohio	Jackie Dietrich
Southeast (SST Regions 11, 12, 15, 16)	East Central Ohio ESC	Diane Enama
Southwest (SST Regions 6, 10, 13, 14)	Montgomery County ESC	Rebecca Conley

Ohio Department of Education

Community School Funding

- Increased facility funding (site-based schools) from \$500 to \$1,000 per pupil
- Equity payment of \$650 per pupil (site-based schools)
- Quality Community School Support Grant
 - \$3,000 per fiscal year per pupil for each economically disadvantaged student
 - \$2,250 per fiscal year for each student who is not identified as economically disadvantaged

13



Ohio Department of Education

Transportation- Noncompliance Defined

- Issues of noncompliance
 - Students arrive more than 30 minutes late to school;
 - Students are picked up more than 30 minutes after the end of the school day;
 - Students do not receive any transportation at all due to the failure of the bus to arrive
- Exemption for inclement weather

14



Ohio Department of Education

Transportation- Withholding of Funds

- Transportation funds will be withheld rather than deducted for noncompliance
- The Department provides notice of noncompliance; districts will have one week to create and submit a plan to address noncompliance
- Next 3 occurrences of noncompliance result in withholding 25% of the daily transportation payment for each day of noncompliance.
- The 5th occurrence of noncompliance results in withholding 100% of the daily transportation payment for each day of noncompliance

15



Ohio Department of Education

Transportation- Use of Vans

- Authorizes the use of van transporting nine passengers or less if:
 - The number of students transported is nine or less; and
 - The district regularly transports students to that chartered nonpublic school or community school.
- Specifies safety requirements



E-School Standards

- Updates reference to the [National Standards for Quality Online Learning](#)
 - Online Teaching
 - Online Programs
 - Online Courses



Other Budget Provisions

- Third Grade Reading Guarantee/Dyslexia requirements
- Dropout Recovery Advisory Council, rule/guidance review
- Workforce readiness funding
- Wellness, health center funding
- Licensure changes – grade bands & substitutes
- Major changes to sponsor evaluation were not included in HB 33



Restructuring of ODE

Department of Education and Workforce

- Cabinet-level agency with director appointed by Governor
- Two divisions
 - Primary and Secondary Education
 - Career-Technical Education

State Board of Education

- Administered by Superintendent of Public Instruction
- Responsible for:
 - Educator licensure
 - Professional conduct
 - Teacher evaluations
 - Territory transfers



School Improvement

- 130+ community schools identified for comprehensive support – Letters issued in July 2023
 - Includes schools identified in 2018 plus schools identified based on 2022 report card
 - Schools are required to have current One Plans to address area of identification
- Sponsors’ technical assistance in coordination with Office of Community Schools (OCS) and SST staff

School Improvement

- Sponsors' technical assistance in coordination with OCS and SST staff
 - Coordinate with SST staff
 - Review One Plans
 - Monitor schools' progress
- Lori Wood, OCS Workforce and Improvement Coordinator, Lori.Wood@education.ohio.gov



Schools Forward Participating Sponsors

- ESC of Lake Erie West - Literacy
- ESC of Central Ohio - Literacy HQIM
- Buckeye Community Hope Foundation - Workforce Literacy
- St. Aloysius (Charter Schools Specialist) - Literacy



Reminders



Reminders

- Significant expansion
- OEDS
- Report Card release September 14



QUESTIONS?



Contact Information

Colleen Grady, Senior Program Officer
Educational Options and Policy



Colleen.Grady@education.ohio.gov

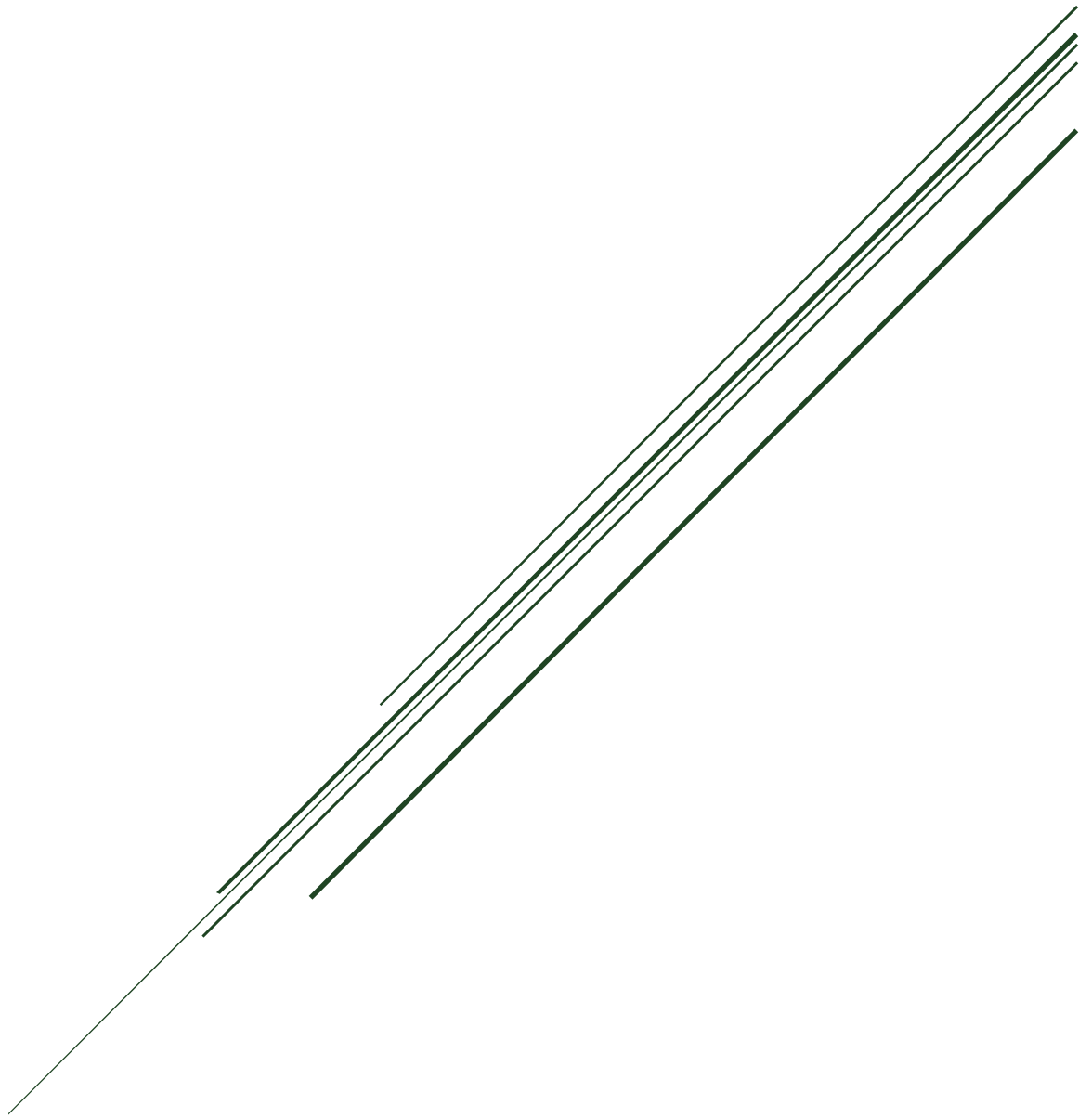


OHIO AUDITOR OF STATE
KEITH FABER




STATE FOUNDATION FUNDING FOR COMMUNITY SCHOOLS

Slides



#EachChildOurFuture

HB 33 – Funding for Community/STEM Schools



Elena Sanders and James Lansden
Office of Budget and School Funding – 8/24/2023

Ohio Department of Education

HB 33 – Noteworthy Items for Community/STEM Schools

- Continued implementation of the Fair School Funding Plan in FY24 and FY25.
- Community Schools remain funded directly, STEM Schools, Scholarship Programs, and Open Enrollment (fund students where they are educated).
- Base cost methodology based on student teacher ratios.
- Revises categorical aid and restricts funds for subgroups.

Ohio Department of Education

Base Cost Inputs

Statewide Average Salary for		Statewide Average Cost Per-Pupil	
Superintendent	\$123,639.30	Academic Co-Curricular Activities	\$48.09
Other District Administrator	\$100,368.71	Athletic Co-Curricular Activities	\$192.21
Principal	\$97,627.89	Building Safety and Security	\$36.20
Teacher	\$68,022.22	Supplies and Academic Content	\$243.81
Counselor	\$68,712.57	Building Square Feet Per-Pupil	278.07
Librarian and Media Staff	\$74,063.83	Cost Per Square Foot	\$5.10
EMIS Support Staff Employee	\$55,972.97	Technology	\$37.50
Bookkeeping and Accounting Employee	\$49,696.52	ITC Support	\$31.00
Administrative Assistant	\$45,333.05	Building	\$1,418.16
Clerical Staff	\$34,356.24		
Insurance Cost	\$17,152.68		
Teacher Benefits	\$10,883.56		

Ohio Department of Education

State Foundation Funding

- Statewide average base cost per pupil uses FY24 average (\$8,241) for calculation of supplemental weights (special education and English learner funding) – a 12% increase
- Statewide average career-technical base cost per pupil also uses FY24 average (\$9,726) for calculation of CTE weighted funding – a 9% increase
- Maintains funding guarantees at existing levels

State Foundation Funding

- Provides brick and mortar community schools with a temporary equity supplement of \$650 per pupil
- Makes e-schools eligible for English Learner funding
- Requires the department to conduct a study determining the needs of economically disadvantaged students, the most effective services for meeting those needs and their costs

Increased Funding for Schools and Districts

- Traditional Districts: \$660.5 million in FY24; \$221.1 million in FY25
–Average per pupil increase: \$453 (8.9%) in FY24 and \$152 (2.7%) in FY25
- JVSDs: \$60.8 million in FY24; \$32.2 million in FY25
–Average per pupil increase: \$1,300 (16.3%) in FY24 and \$688 (7.4%) in FY25
- Community Schools: \$118.4 million in FY24; \$51.6 million in FY25
–Average per pupil increase: \$1,020 (11.6%) in FY24 and \$445 (4.5%) in FY25

Source: LSC Simulations

Community and STEM Schools Increase

- Increases brick and mortar community school facilities funding from \$500 per pupil to \$1,000 per pupil.
- Increases funding for Quality Community and Independent STEM School Support from \$1,750 to \$3,000 for low-income students and \$1,000 to \$2,250 for all other students.



Implementation Timeline

- August Payments
 - Updates to appropriation limits
 - Move to 50% phase-in
- October Payments
 - FY22 Inputs
 - Updated valuation and income data
 - Current year enrollment
 - Formula Changes



Student Wellness and Success

- Student Wellness and Success Funds – continues funding through school funding formula
 - Requires these funds must also include a plan with both a community mental health prevention or treatment provider (or ADAMH board) and another community partner
 - Plan must be shared at public board meeting and posted on district website
 - Half must be used for mental and physical healthcare services.
 - All existing funds must be spent by FY25
 - New funds allow for one-year rollover



Student Wellness and Success

- School-Based Health Centers - \$15 million over the biennium
- State support to make reduced price meals free - \$8.4 million over the biennium
- Feminine Hygiene Products - \$5 million in FY24

Other Policy Issues

- Requires all non-licensed school employees to be enrolled in Rapback
- Allows schools to make up 3 calamity days by remote learning

Restricted Funds

- 3211 – Disadvantaged Pupil Impact Aid (DPIA) (formerly known as Economically Disadvantaged funding)
- 3218 – Student Wellness and Success Funding (previously receipted with 3219)
 - [DPIA and SWS Guidance](#)
- 3215 – Career Technical Education Funding (previously receipted with 3219)
- 3217 – English Learner Funding
 - [EL Guidance](#)

Phase-In Approach* (for most schools)

- Most schools will not see their full amount calculated by the formula in FY24. They will gradually get there through a phase-in.
 - Phase-in percentage of 50% in FY24 and 66.67% in FY25.
 - Transportation funding not subject to phase-in.
 - Full phase-in period is over the course of 6 years.
- Some schools will receive the full amount in FY24 because it is less than their funding base and no phase-in necessary.

Funding Base

- 3317.02 (P)(1-3) Community Schools
- 3317.02 (Q)(1-3) STEM Schools
- Schools operating in FY20
 - Amount paid to school in FY20
 - FY20 Final #2 – Sum of Lines I, L and M
- Schools not in operation in FY20 - opened in FY21, FY22, FY23, and soon to be FY24.
 - Amount school would have been paid had it been opened in FY20

Phase-In Approach (most schools)

	(A) Base State Funding	(B) Calculated State Funding	(C)=(B) ÷ 100 Phase-In Funding ¹	(D)=[(B)-(C) ÷ 6] × 6 aka (A+C) State Funding
State Support				
A. Base Cost	\$742,626.40	\$618,447.88	\$-32,000.30	\$618,447.88
B. Special Education	\$117,218.49	\$98,420.58	\$-14,397.96	\$98,420.58
C. Disadvantaged/Equal Impact Aid (DIA)	\$97,453.30	\$146,268.02	\$24,482.81	\$146,268.02
D. English Learners	\$0.00	\$1,910.39	\$1,509.20	\$1,910.39
E. Career Technical Education	\$0.00	\$0.00	\$0.00	\$0.00
F. Core Foundation Funding (A + B + C + D + E)	\$977,078.14	\$876,271.88	\$-50,482.23	\$876,271.88
G. Transportation				\$0.00
H. Formula Transition Supplement				\$0.00
I. Facilities				\$85,044.51
J. Total State Support (F + G + H + I)				\$961,316.37
Transfers				
K. Educational Service Center				\$0.00
L. Other Adjustments				\$-842.06
M. Total Transfers (K + L)				\$-842.06
N. Net State Funding (J - M)				\$960,474.31

Formula Transition Supplement

- Calculated on a per-pupil basis
- FY21 funding components used to calculate the per-pupil amount:
 - Opportunity Grant (before the executive ordered reductions), Economically Disadvantaged, English Learners, Special Education, K-3 Literacy, Career-Tech, Transportation, Graduation Bonus, 3rd Grade Reading Bonus, and Student Wellness and Success

Transportation

- Defines district noncompliance
 - Previously "a consistent or prolonged period of noncompliance" was defined by the Department
 - Now, noncompliance is 5 consecutive school days or 10 days within a school year in which:
 - Bus arrives more than 30 min late to school
 - Students are picked up more than 30 min after school ends
 - Bus doesn't arrive to pick up students
 - District doesn't comply with other transportation requirements

Transportation

- Impact of noncompliance
 - Requires district to develop corrective action plan with first notification of noncompliance
 - Directs Department to withhold funding for continued noncompliance
 - Funds withheld from districts provided to impacted school and remitted to parents.
- Creates transportation pilot for Central Ohio and Montgomery County ESC transport students to community and non-public schools

Transportation

- Allows districts to use vans to transport 9 or fewer students to community and chartered nonpublic schools
- Permits community schools to use vans if district declares transportation impractical or student lives more than 30 minutes from school
- Establishes safety precautions for vans
- Extends school bus purchase funds awarded in FY22 or FY23 through FY25.

Payment Reports

- Funding has been calculated based on the new funding formula
- Payment Reports are available [here](#)
 - Statement of Settlement
 - Summary SFPR
 - Detailed SFPR
 - Base Cost Report
 - Other Adjustments Report
 - Payment Comparison Report
 - Career-Tech Education Restricted Funding

How reports work together

- **Detailed SFPR** calculations are reflected in Calculated State Funding – column [b] on **Summary SFPR**
- **Summary SFPR** Column [d] amounts are reflected in Annual Amount Column on **Statement of Settlement**

Other Adjustments

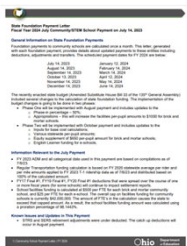
- Other Adjustments (Line L) on the SFPR
- Career-Tech Associated Services
- Catastrophic Cost Reimbursement
 - 10% of Special Education funds are to be withheld for catastrophic cost reimbursement claims

Transition to FY24 Data

- Transition to FY24 EMIS Data
 - All new community schools must have their FTE data entered prior to September 29th in order to receive their first payment in October
- Transition to FY24 Transportation Data
 - December timeframe to transition to current year transportation data
- Transition to FY24 Career-Tech Data
 - December timeframe to transition to current year career-tech data

Monthly Payment Letter

- Pertinent information about each monthly payment
- [Payment letters are available here](#)
 - Posted one week prior to the payment date



**Department of
Education and Workforce**






- Creates the Department of Education and Workforce (DEW) and revises the duties of the State Board of Education
- Cabinet agency overseen by director appointed by Governor with consent of Senate
- Establishes Division of Primary and Secondary Education and Division of Career-Technical Education, each headed by a deputy director

State Board of Education

- Board duties include:
 - Appointing the Superintendent of Public Instruction
 - Educator licensure
 - Professional conduct
 - Teacher evaluation system
 - Ohio Teacher of the Year program
 - Support of the Educator Standards Board
 - Determinations on territory transfers

Department of Children and Youth

- Childcare licensure (ODE)
- Early childhood education (ODE & ODJFS)
- Preschool special education (ODE)
- Early intervention
- Home visiting
- Maternal and infant vitality
- Adoption
- Child welfare

@OHEducation

Questions???

Ohio Department of Education 28







@OHEducation

Elena Sanders – Financial Manager, Office of Budget and School Funding
 Phone: (614) 752-1561
 Email: elena.sanders@education.ohio.gov

James Lansden – Community School Payment Administrator, Office of Budget and School Funding
 Phone: (614) 387-0415
 Email: james.lansden@education.ohio.gov

Ohio Department of Education 29

Share your learning community with us!

#MyOhioClassroom




Celebrate educators!

#OhioLovesTeachers

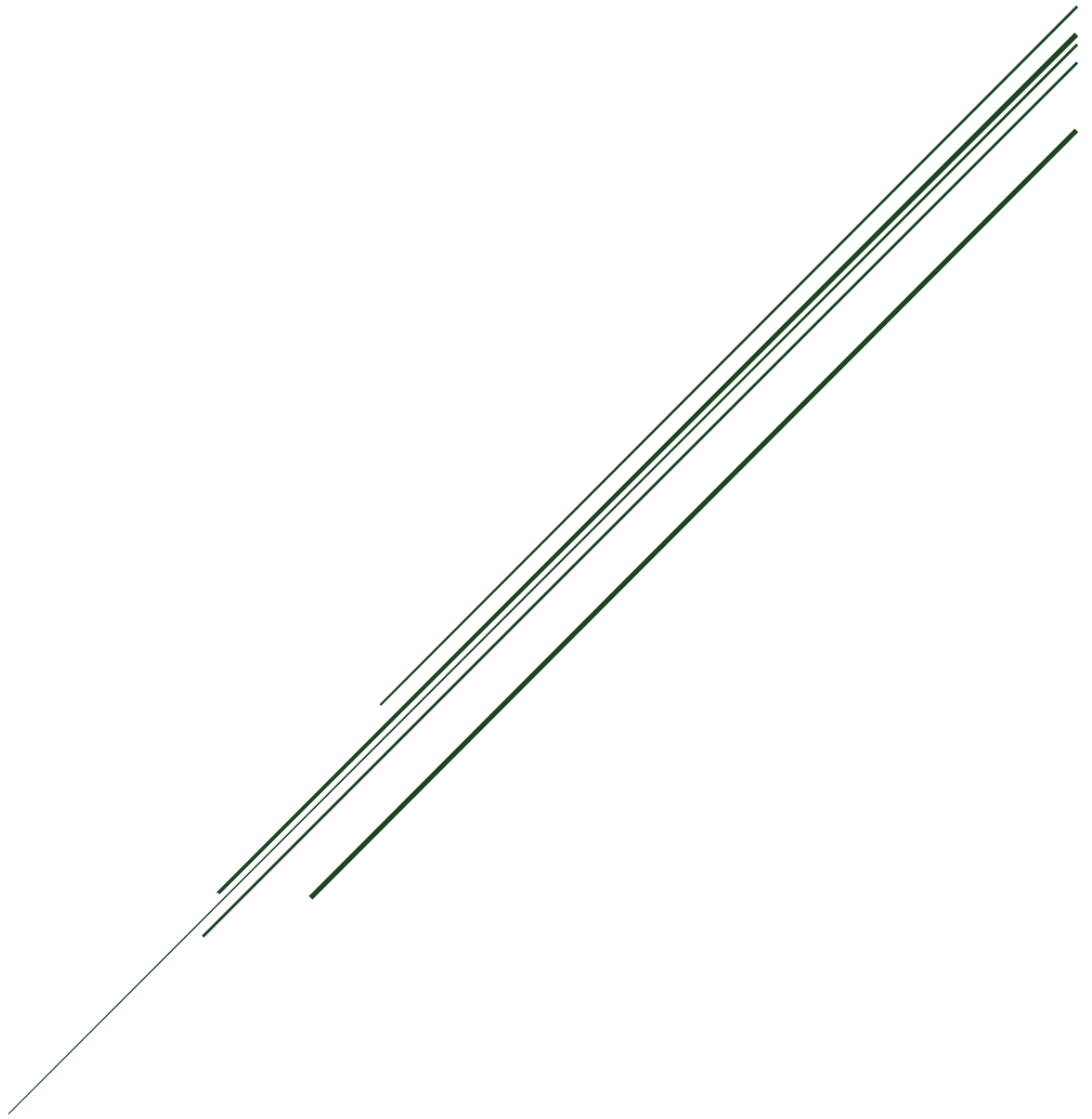
Ohio Department of Education 30

OHIO AUDITOR OF STATE
KEITH FABER



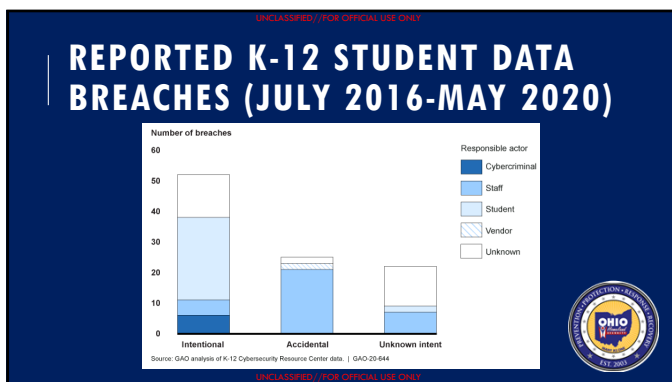
CYBER SECURITY & SCHOOL SAFETY

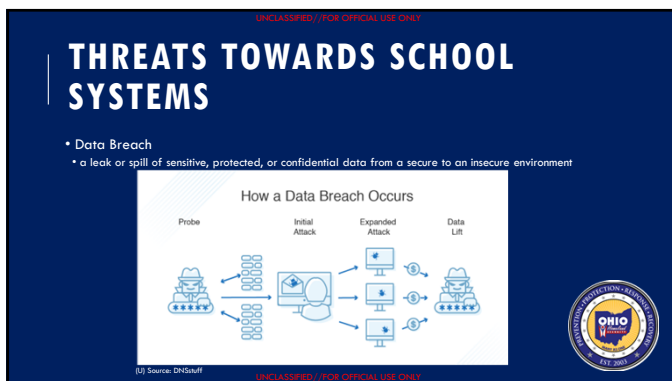
Slides





CYBER SECURITY AND SCHOOL SAFETY | Introduction


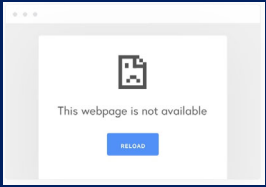





UNCLASSIFIED//FOR OFFICIAL USE ONLY

THREATS TOWARDS SCHOOL SYSTEMS

- Denial of Service
 - a server is deliberately overloaded with requests such that the Website shuts down



(1) Source: Hartford



(1) Source: Ping

UNCLASSIFIED//FOR OFFICIAL USE ONLY

UNCLASSIFIED//FOR OFFICIAL USE ONLY

THREATS TOWARDS SCHOOL SYSTEMS

- Spoofing/Phishing
 - dissemination of an email that is forged to appear as though it was sent by someone other than the actual source



(1) Source: Fortinet

UNCLASSIFIED//FOR OFFICIAL USE ONLY

UNCLASSIFIED//FOR OFFICIAL USE ONLY

THREATS TOWARDS SCHOOL SYSTEMS

- Malware
 - Ransomware
 - Unpatched or Outdated Software Vulnerabilities
 - Removable Media



(1) Source: GlobalSign

(1) Source: Lake Ridge


(1) Source: Liberty Technology

UNCLASSIFIED//FOR OFFICIAL USE ONLY

UNCLASSIFIED//FOR OFFICIAL USE ONLY

PAYING RANSOMWARE

- Ransomware operators commonly specify ransom payments in bitcoin
- Recent ransomware variants have also listed alternative payment options such as iTunes and Amazon gift cards
- ***Paying the ransom does not guarantee that users will get the decryption key or unlock tool required to regain access to the infected system or files that are being held hostage***



UNCLASSIFIED//FOR OFFICIAL USE ONLY

UNCLASSIFIED//FOR OFFICIAL USE ONLY

PREPARING FOR THREATS




UNCLASSIFIED//FOR OFFICIAL USE ONLY

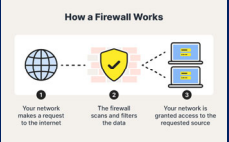
UNCLASSIFIED//FOR OFFICIAL USE ONLY

BEFORE AN INCIDENT


- Develop and Promote Policies
- Store Data Securely
- Create Firewalls and an Approved List
- Monitor Networks Continually



(U) Source: GlobalSign



(U) Source: Norton






UNCLASSIFIED//FOR OFFICIAL USE ONLY

UNCLASSIFIED//FOR OFFICIAL USE ONLY

DURING AN INCIDENT

- Who should be contacted?
- Local Law Enforcement
- Fusion Center
- Internet Crime Complaint Center (IC3)
- Department of Homeland Security (DHS) Cybersecurity and Infrastructure Security Agency (CISA)







UNCLASSIFIED//FOR OFFICIAL USE ONLY

UNCLASSIFIED//FOR OFFICIAL USE ONLY

AFTER AN INCIDENT

- Conduct an After-Action Review
- Review Policies
- Share Indicators of Compromise with Fusion Center

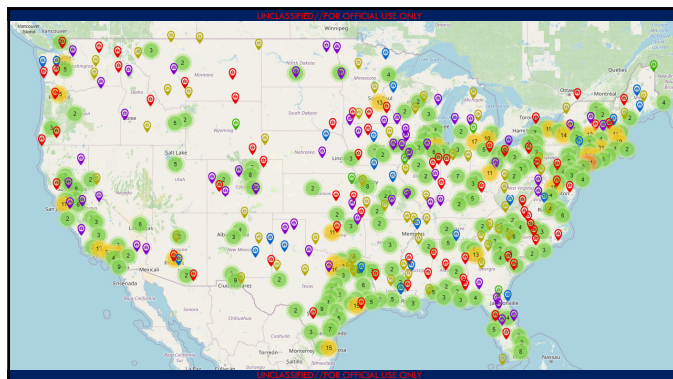
UNCLASSIFIED//FOR OFFICIAL USE ONLY

UNCLASSIFIED//FOR OFFICIAL USE ONLY

WHY SHOULD I CARE?



UNCLASSIFIED//FOR OFFICIAL USE ONLY



UNCLASSIFIED // FOR OFFICIAL USE ONLY

OHIO RESOURCES

ohioschoolsafetycenter.ohio.gov

Cybersecurity Resources - REMS TA

Integrating Cybersecurity Into Emergency Operations Plans for K-12 Schools and School Districts

Cybersecurity has increasingly become an important consideration for schools, especially with the increase of remote learning models. As students, teachers, and staff spend more time online, it is critical that the whole school community knows how to prevent cyber threats and respond effectively if they should occur. Schools should plan for a variety of cyber threats, including, but not limited to, data breaches, denial-of-service attacks, social engineering attacks (such as phishing or pretexting), and malware, including scareware and ransomware.

UNCLASSIFIED // FOR OFFICIAL USE ONLY

UNCLASSIFIED // FOR OFFICIAL USE ONLY

OHIO RESOURCES

ohioschoolsafetycenter.ohio.gov

Developing a Cyber Annex

Schools and school districts can prepare for, prevent, mitigate, respond to, and recover from cyber threats by developing a Cyber Annex, as recommended by the [Guide for Developing High-Quality School Emergency Operations Plans](#) and [The Role of Districts in Developing High-Quality School Emergency Operations Plans](#). The Cyber Annex is part of the Threat- and Hazard-Specific Annexes section of a school emergency operations plan (EOP) and should outline goals, objectives, and courses of action for members of the whole school community to take before, during, and after a cyber threat.

The Cyber Annex covers both cybersecurity (i.e., information technology (IT) systems and networks) and cyber safety (i.e., the human element), and it should consider all settings and all times, including how a cyber threat might impact physical and online classrooms. The Cyber Annex is developed using the six-step planning process and should be created, reviewed, and revised in collaboration with community partners and stakeholders.

UNCLASSIFIED // FOR OFFICIAL USE ONLY

QUESTIONS?

Nicole McCombs
Ohio Homeland Security
(614) 387-6171
Email: saiccyber@dps.ohio.gov
Website: HomelandSecurity.ohio.gov

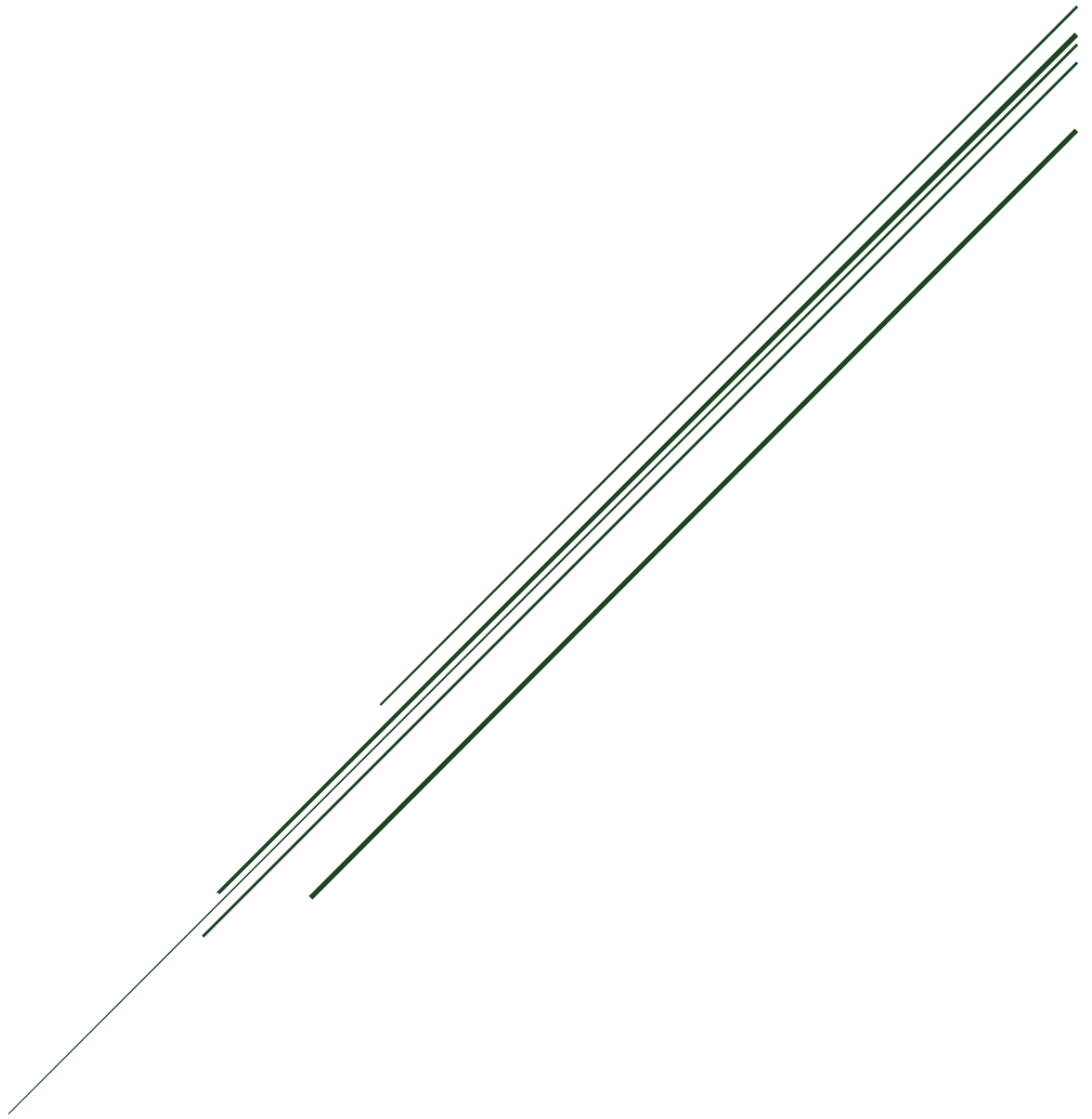


OHIO AUDITOR OF STATE
KEITH FABER



FEDERAL UPDATE

Slides



OHIO AUDITOR OF STATE
KEITH FABER

Federal Update

Presented By: Amanda Stidham, CPA, CFE
Single Audit Coordinator

Efficient • Effective • Transparent 1

Agenda

- 2023 OMB Compliance Supplement
- Other Federal Updates
- Food Service Management Companies
- Common Issues in Single Audits

Efficient • Effective • Transparent 2

2023 OMB Compliance Supplement

Efficient • Effective • Transparent 3

Build America Buy America Act

Build America Buy America Act (BABA)

- Applies to Federal funds used for infrastructure.
- Iron, steel, manufactured products, and construction materials used in the project must be produced in the United States.
- Award terms and conditions should identify BABA applicability.

Efficient • Effective • Transparent 4

Build America Buy America Act

Build America Buy America Act (BABA)

- Federal agency waivers: <https://www.madeinamerica.gov/waivers/financial-assistance/>
- Department of Education Infrastructure Grants: <https://www2.ed.gov/about/offices/list/fofo/oaga/infrastructure-programs-list.pdf>

Efficient • Effective • Transparent 5

Consolidation of Administrative Funds

Consolidation of Administrative Funds

- With ODE approval, may consolidate funds for administrative costs.
- New Programs: ESSER, GEER, EANS, and the ESF Outlying Areas program (84.425A, C, D, H, R, U, V, and X)

Efficient • Effective • Transparent 6

Schoolwide Programs

Requirements Applicable to Schoolwide Programs

- Eligible schools may use funding to upgrade school's entire educational program.
- New Programs: ESSER and GEER (84.425C, D, and U)

Efficient • Effective • Transparent 7

Other Federal Updates

Efficient • Effective • Transparent 8


Update to Data Collection Form

October 2023 Transition from Census to General Services Administration (GSA)

Effective for all Fiscal Year 2023 Audits

Efficient • Effective • Transparent 9

E-Rate Reporting



E-Rate
Expected to be
Subject to SEFA
Reporting
Beginning in
Fiscal Year 2024

Efficient • Effective • Transparent

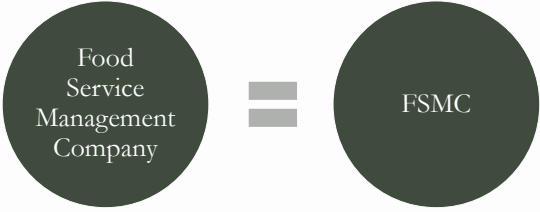
10

Food Service Management Companies

Efficient • Effective • Transparent

11

FSMC Terminology



Food
Service
Management
Company

=

FSMC

Efficient • Effective • Transparent

12

FSMC Background

FSMCs Provide Services Related to Nutrition

- Range of services available.
- Services provided set via contract.

ODE Role in Contracting

- ODE must approve all bids, contracts, and contract renewals.
- ODE provides sample bid and contract documents.

Efficient • Effective • Transparent 13

FSMC Contract Types

Price-per-Meal

Reimbursement Basis

Efficient • Effective • Transparent 14

FSMC Contract Types

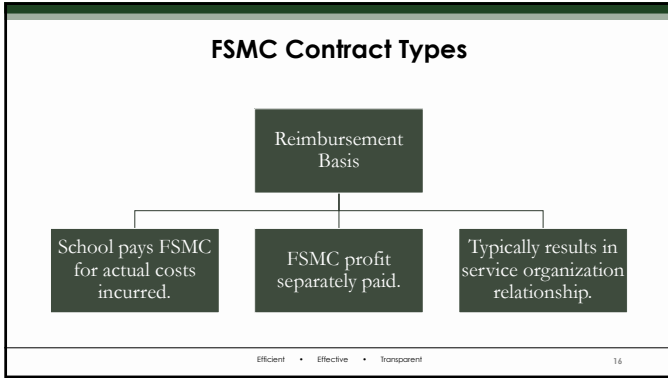
Price per Meal

School pays set price per meal served.

Price based on estimated FSMC costs plus profit margin.

Typically results in vendor relationship.

Efficient • Effective • Transparent 15

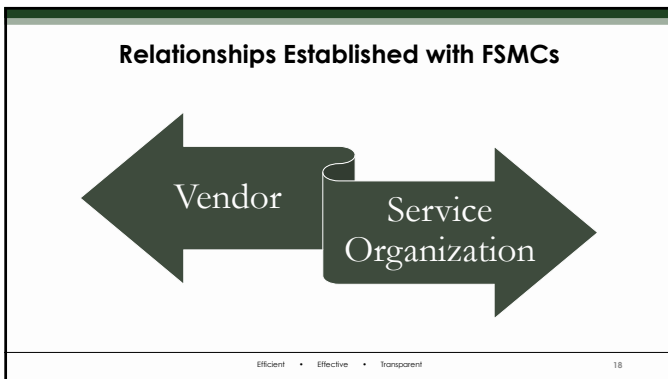


FSMC Contract Types


Substance and form of each contract must be closely evaluated to determine the relationship created.

Efficient • Effective • Transparent

17



FSMC Vendor Relationship



FSMC provides vended meals to the School at an agreed-upon price per meal.

Efficient • Effective • Transparent 19

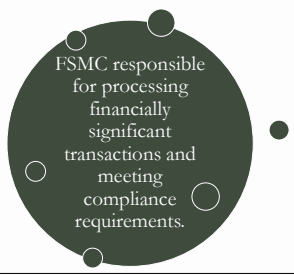
FSMC Vendor Relationship: School Responsibilities

Internal Controls over FSMC Transactions

- Mirror Controls Over Other Non-Payroll Transactions
- Consider Single Audit Implications: Allowable Costs / Cost Principles

Efficient • Effective • Transparent 20

FSMC Service Organization Relationship



FSMC responsible for processing financially significant transactions and meeting compliance requirements.

Efficient • Effective • Transparent 21

FSMC Service Organization Relationship: School Responsibilities

Internal Controls over FSMC Actions On-Behalf of School

- Monitoring Controls Over All On-Behalf Activities
- Purchasing, Procurement, Reporting, Etc.
- Consider Compliance Requirements (Ohio Revised Code and Uniform Guidance)

FSMC: What to Expect During Audit

Auditors Determine:

- Whether FSMC is Used
- Relationship Established (Service Organization or Vendor)



By Reviewing Evidence Such As:

- Inquiry, Minutes, FSMC Contract, Walkthroughs, Etc.

FSMC: What to Expect During Audit

Regardless of
Type of
FSMC
Relationship

- Auditors Test Procurement of the FSMC Against Ohio Revised Code and Uniform Guidance Requirements

FSMC: What to Expect During Audit: Vendor Relationship

Payments to FSMC Subject to Same Testing as Other Vendor Payments

Efficient • Effective • Transparent 25

FSMC: What to Expect During Audit: Service Organization Relationship

```
graph LR; A[Auditors Determine if FSMC Activity Material To:] --- B[Financial Statements]; A --- C[Single Audit: Major Program]; B --- D[Revenue and/or Expenditures]; C --- E[Nutrition Cluster]
```

Efficient • Effective • Transparent 26

FSMC: What to Expect During Audit: Service Organization Relationship: Financial Statements

```
graph TD; A[Auditor Determines FSMC Activity (Receipts and Expenditures) Subject to Testing] --> B[Auditor Performs Control and Substantive Testing]; B --> C[May Require Support from the FSMC, Including SOC 1 (If Available)]
```

Efficient • Effective • Transparent 27

FSMC: What to Expect During Audit: Service Organization Relationship: Financial Statements

Ohio Compliance Supplement → Chapter 4: Bid Testing → Contracts Procured by FSMC on Behalf of School Subject to Testing

Efficient • Effective • Transparent 28

FSMC: What to Expect During Audit: Service Organization Relationship: Single Audit

Control and Compliance Testing

- School Level
- FSMC Level

Efficient • Effective • Transparent 29

FSMC: What to Expect During Audit: Service Organization Relationship: Single Audit

Example 1: Procurement

FSMC Procures Food Products

Auditors Test FSMC Controls and Compliance over Procurement of Food Products

↓

School Pays Invoices for Food, Prepares and Serves Meals

Auditors Test School Controls and Compliance over Procurement of FSMC and Non-Food Products

Efficient • Effective • Transparent 30

FSMC: What to Expect During Audit: Service Organization Relationship: Single Audit

Example 2: Allowable Activities / Allowable Costs / Cost Principles

FSMC Purchases Food and Provides to the School on Reimbursement Basis

School Pays Invoices from FSMC for Food Purchased

- Auditors Test Controls and Compliance at School to Verify Amounts Invoiced are Allowable

Efficient • Effective • Transparent 31

FSMC: How to Prepare for Audit

Be familiar with FSMC Contract and relationship established.

Ensure appropriate controls are in place over FSMC activity.

Communicate with the FSMC, auditors may need to contact them for support.

Efficient • Effective • Transparent 32

Common Issues in Single Audits

Efficient • Effective • Transparent 33

Common Issues in Single Audits

Schedule of Expenditures of Federal Awards (SEFA) Errors

- 2 CFR 200.510(b)

➔

How to Avoid

- Implement Controls
- [SEFA Completeness Guidance](#)
- Communication Between Departments

Efficient • Effective • Transparent 34

Common Issues in Single Audits

Allowable Costs / Cost Principles

- Grant Award
- 2 CFR Subpart E

➔

How to Avoid

- Implement Controls

Efficient • Effective • Transparent 35

Common Issues in Single Audits

Procurement, Suspension, Debarment

- 2 CFR 200.318-327
- 2 CFR Part 180

➔

How to Avoid

- Implement Controls
- [Free Training](#) from AOS
- [Federal Resources](#) from AOS

Efficient • Effective • Transparent 36

Common Issues in Single Audits

ESSER: Wage Rate Requirements

- Applies when ESF used for minor remodeling, renovation, or construction contracts that are over \$2,000 and use laborers and mechanics.

How to Avoid

- Implement Controls

Efficient • Effective • Transparent 37

Resources

Efficient • Effective • Transparent 38

Federal Resources from AOS

<p>General Federal Resources</p> <p>General resources for Ohio governments who receive and expend federal funding, including governments subject to a single audit.</p> <p>Federal Resources</p> <p>Cybersecurity Resources</p>	<p>COVID-19 Resources</p> <p>Resources and guidance for funding provided by COVID-19 federal funding streams.</p> <p>COVID-19 Resources</p> <p>Fiscal Tracking</p> <p>Guidance for Clients</p> <p>FAQs</p>	<p>Infrastructure Resources</p> <p>Resources and guidance for funding provided by the Infrastructure Investment and Jobs Act.</p> <p>Infrastructure Investment and Jobs Act</p>
--	---	--

<https://ohioauditor.gov/resources/federal.html>
 Efficient • Effective • Transparent 39

Additional Free Training

Local Government and Schools Trainings Available

This page offers a comprehensive list of available and upcoming trainings for Local Government and School Officials. The online training library is provided to Ohio's Local Officials at no cost. Read the Helpful Tips below before accessing the webinars.

- If you have questions, send an email to the [AOS Training Department](#)

Community Schools Training Schedule

This annual training is intended for Community School Officials including treasurers, administrators, EMS coordinators, school sponsors, and others. Read the Helpful Tips below before accessing the webinars.

- If you have questions send an email to the [AOS Training Department](#)

<https://ohioauditor.gov/trainings/default.html>

Efficient • Effective • Transparent 40

Questions?

Efficient • Effective • Transparent 41

OHIO AUDITOR OF STATE
KEITH FABER

Amanda Stidham, CPA, CFE
Single Audit Coordinator
Center for Audit Excellence

AOSFederal@ohioauditor.gov



Efficient • Effective • Transparent 42
