

# Additional COVID-19 Guidance/Considerations for Fy 2020 School OCS Testing

OCS Section	Step	Guidance	Source
All	All	Appreciating that the State of Ohio is dealing with an unprecedented challenge responding to this health crisis, the Auditor of State will take the following approach <u>during the declaration of emergency</u> relative to the myriad of statutory requirements that local governments are required to meet: Applying a totality of the circumstances type analysis, the Auditor of State will utilize its discretion under Chapter 117 of the Ohio Revised Code relative to our audit findings. Specifically, <u>where a local government entity makes all due effort to meet statutory requirements, but is unable to do so, and documents both the attempt at compliance and the reasons for noncompliance, the Auditor of State will take into account these factors during our audit and will make every effort to avoid issuing adverse finding while still noting the non-compliance.</u> We do expect that public entities and local governments will make every good faith effort to meet the spirit of the law and provide open, transparent and participatory government even during the period of the emergency order.	<a href="#">AOS COVID-19 FAQ'S</a>
All	All	Ohio Revised Code Chapter 9 allows for facsimile signatures on checks, warrants, vouchers, and other documents for the payment of money. The Code does not expressly address electronic or other signatures on resolutions and actions taken during public and official meetings. However, during an audit of a public office, <u>the Auditor of State will not take issue with resolutions or other official documents that were signed electronically during the COVID-19 emergency.</u> Section 12 of House Bill 197 states that “any resolution, rule, or formal action of any kind shall have the same effect as if it had occurred during an open meeting or hearing of the public body.” In addition, under O.R.C. 1306.06(A), a signature may not be denied legal effect solely because it is in electronic form. O.R.C. 1306.06(D) further states “[i]f a law requires a signature, an electronic signature satisfies the law.” (This applies to Community School Boards as well.)  It is strongly recommended that local officials consult with legal counsel for advice on how best to conduct official business during the emergency. If a decision is made to adopt the use of electronic signatures, the Auditor of State recommends that local officials provide written notification to the clerk specifying when an electronic signature is allowed to be used on an official document.	<a href="#">AOS COVID-19 FAQ'S</a>
1-3	All	There are no budgetary exemptions for COVID-19 funding, therefore the government would need to follow the same procedures for expenditures, including any required appropriation modifications and certificate requests to the County.	<a href="#">AOS COVID-19 FAQ'S</a>
1-4	Step 2	Refer to the <a href="#">CARES ACT USAS Fund Number and Accounting Guidance</a> from AOS regarding the creation of funds 507, 508 & 510.  If a school receive COVID-19 related funding through <u>other</u> Federal programs under the CARES Act or <u>other</u> Families First Coronavirus Relief Funding Act, these amounts can be accounted for through a separate special cost center of an existing Federal Fund (if the COVID-19 funding is related to a pre-	<a href="#">AOS COVID-19 FAQ'S</a>

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		<p>existing program) or through a separate special cost center in fund 599 (if the COVID-19 funding is related to a new Federal program).</p> <p>While these COVID-19 funds must be separately accounted for, schools do not need to seek Auditor of State approval to establish the new funds/SCCs.</p>	
1-6	All	<p>When reimbursing qualifying CARES Act expenditures from a prior year, the CARES Act Fund should show the adjusted expenditures in the function/object related to the original expenditure. It is preferred that schools <u>not use transfers for COVID-19 funding reimbursements</u>; rather schools should follow the guidance below for recording qualifying reimbursements:</p> <ul style="list-style-type: none"> <li>• If the original expenditure was made in a <u>CARES Act Fund in FY20</u> and the adjustment is made in FY21, record a refund of prior year expenditure in the CARES Act Fund making the original payment and record the expenditure in the appropriate CARES Act Fund using the function/object related to the original expenditure.</li> <li>• If the original expenditure was made in the <u>general fund in FY20</u>, and the adjustment is made in FY21, recording a refund of prior year expenditure, reducing the expenditure in the general fund, or having the general fund bill the CARES Act Fund would all be acceptable options.</li> </ul> <p>If auditors receive questions related to expenditures made in FY21, see the <i>AOS CARES Act USAS Fund Numbers &amp; Accounting Guidance for Schools</i> document.</p>	<a href="#">AOS CARES Act USAS Fund Numbers &amp; Accounting Guidance for Schools</a>
1-17  (Annual Financial Reporting)	Step 1	<p>An automatic extension, due to COVID-19, has <u>not</u> been granted for FYE 6/30/2020 entities for reports filed in the Hinkle System.</p>	<a href="#">Hinkle System Notification dated 5/8/2020 &amp; 3/20/2020</a>
1-26  (Traditional School District Funding)	Steps 1 & 3 – 8	<p>Only for the period July 1, 2019 – February 29, 2020, test steps 1 &amp; 3 – 8.</p> <p>For the period March 1 – June 30, 2020, auditors are <u>not</u> required to test steps 3 – 8. For step 1 auditors should <u>inquire</u> with management and document how the school modified their procedures due to school building closures during this time to ensure the students were still being offered learning opportunities. Due to the limited time schools had to adapt, in most cases Board approval of updated policies did not occur however, schools should have adapted their procedures to ensure students had learning opportunities during this time. If schools made no effort to adapt their procedures to provide learning opportunities (online / manual delivery or pickup of materials, etc.), consult with CFAE<sup>i</sup> before finalizing this OCS section. Auditors should use the greatest flexibility possible for this evaluation.</p>	<p>AOS Administrative Decision</p>
	Step 2	<p>Test calendar, as normal.</p> <p>Schools should not be considering shortening the school year. The Governor’s expressed intent is for schools to continue to provide educational services and learning opportunities to students through alternative means during this ordered school-building closure period. To that end, recently enacted House Bill 197 provides schools the ability to use remote learning hours toward minimum instructional</p>	<a href="#">ODE – COVID-19 School-Building Closure FAQ’s</a>

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		hour's requirements. Schools should implement plans to continue instruction, including during the ordered school building closure period, and meet the instructional hour's requirements through the duration of their locally approved calendars.	
1-27 <i>(Community School Funding)</i>	Flowchart	Complete based on the period July 1, 2019 – February 29, 2020.	AOS Administrative Decision
1-27A <i>(Brick &amp; Mortar)</i>	Steps 1, 2, 4, 5, 7, 9	Only for the period July 1, 2019 – February 29, 2020, test steps 1, 2, 4, 5, 7, 9.  For the period March 1 – June 30, 2020, auditors are <u>not</u> required to test steps 4, 5, 7, 9. For steps 1 & 2 auditors should <u>inquire</u> with management and document how the school modified their procedures due to school building closures during this time to ensure the students were still being offered learning opportunities. Due to the limited time schools had to adapt, in most cases Board approval of updated policies did not occur however, schools should have adapted their procedures to ensure students had learning opportunities during this time. If schools made no effort to adapt their procedures to provide learning opportunities (online / manual delivery or pickup of materials, etc.), consult with CFAE <sup>i</sup> before finalizing this OCS section. Auditors should use the greatest flexibility possible for this evaluation.	AOS Administrative Decision
	Step 3	Test calendar, as normal. Schools should not be considering shortening the school year. The Governor's expressed intent is for schools to continue to provide educational services and learning opportunities to students through alternative means during this ordered school-building closure period. To that end, recently enacted House Bill 197 provides schools the ability to use remote learning hours toward minimum instructional hour's requirements. Schools should implement plans to continue instruction, including during the ordered school building closure period, and meet the instructional hour's requirements through the duration of their locally approved calendars.	<a href="#">ODE – COVID-19 School-Building Closure FAQ's</a>
	Steps 6 & 8	Test as normal.	
1-27B <i>(E-schools)</i>	All Steps	Internet- or computer-based schools should continue operations in their normal fashion according to their regular calendar.  E-schools will therefore be tested as normal.	<a href="#">ODE – COVID-19 School-Building Closure FAQ's</a>  AOS Administrative Decision

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<p><b>1-27C</b> <i>(Blended)</i></p>	<p>Steps 1, 2, 4, 5, 7, 9</p> <p>Step 3</p> <p>Steps 6 &amp; 8</p>	<p>Only for the period July 1, 2019 – February 29, 2020, test steps 1, 2, 4, 5, 7, 9.</p> <p>For the period March 1 – June 30, 2020, auditors are <u>not</u> required to test steps 4, 5, 7, 9. For steps 1 &amp; 2 auditors should <u>inquire</u> with management and document how the school modified their procedures due to school building closures during this time to ensure the students were still being offered learning opportunities. Due to the limited time schools had to adapt, in most cases Board approval of updated policies did not occur however, schools should have adapted their procedures to ensure students had learning opportunities during this time. If schools made no effort to adapt their procedures to provide learning opportunities (online / manual delivery or pickup of materials, etc.), consult with CFAE<sup>1</sup> before finalizing this OCS section. Auditors should use the greatest flexibility possible for this evaluation.</p> <p>Test calendar, as normal. Schools should not be considering shortening the school year. The Governor’s expressed intent is for schools to continue to provide educational services and learning opportunities to students through alternative means during this ordered school-building closure period. To that end, recently enacted House Bill 197 provides schools the ability to use remote learning hours toward minimum instructional hour’s requirements. Schools should implement plans to continue instruction, including during the ordered school building closure period, and meet the instructional hour’s requirements through the duration of their locally approved calendars.</p> <p>Test as normal.</p>	<p>AOS Administrative Decision</p> <p><a href="#">ODE – COVID-19 School-Building Closure FAQ’s</a></p>
<p><b>2-13</b> <i>(Sponsor Monitoring)</i></p>	<p>Info. in ‘Summary of Requirement’ section</p>	<p>ORC 3314.016 sponsor ratings – impact on going concern &amp; footnote disclosures:</p> <p>ODE will not be performing sponsor ratings for the 2019-2020 school year, and a safe harbor from penalties and sanctions was established for community school sponsors based on the absence of such; only ratings from previous and subsequent years will be considered.</p>	<p><a href="#">133<sup>rd</sup> GA, HB 164, Section 5</a></p>
<p><b>3-6</b> <i>(Community School DOPR Eligibility)</i></p>	<p>Step 3h</p> <p>Info. in ‘Summary of Requirement’ section</p>	<p>The Governor and the Ohio General Assembly enacted House Bill 197 to address several issues raised by the coronavirus pandemic. This legislation removed state testing requirements for Ohio students for the Spring of 2020.</p> <p>This legislation also states that the Ohio Department of Education will not produce Ohio School Report Cards for the 2019-2020 school year. Instead, the Ohio Department of Education will publish only the information that was available prior to the ordered school-building closure.</p>	<p><a href="#">ODE – COVID-19 School-Building Closure FAQ’s</a></p> <p><a href="#">ODE – COVID-19 School-Building Closure FAQ’s</a></p>

<sup>1</sup> AOS auditors should send a consultation through the Spiceworks OCS specialty. IPA auditors should contact the Regional Chief Auditor.