COMMUNITY SCHOOL TRAINING

Aug. 8, 2017

Ohio Department of Transportation
1980 W. Broad St.
Columbus, OH 43223

Dave Yost
Ohio Auditor of State

2017 Community School Training Agenda

TUESDAY, AUG. 8, 2017

Registration
8:30-9 a.m.

Opening remarks: Dave Yost, Ohio Auditor of State
9 a.m.

ODE School Funding Update

Session Time: 9:05-10:05 a.m.

Presenter(s): Aaron Rausch, Ohio Department of Education

Description: Members from the Ohio Department of Education's Office of Budget and School Funding will update attendees on state funding payments, how payments interface with EMIS data submissions, changes made in the recently enacted state budget, and the FTE review process for FY18.

Session objective:

- Understand how state foundation payments are calculated and the data points that drive school funding.
- Changes made to the recently enacted state budget that impact school funding.
- FY18 FTE reviews and the Office's plan to leverage ODE's compliance system to complete these reviews.

Level: Intermediate

Legal/HB2 & Legislative

Session Time: 10:05-11:05 a.m.

Presenter(s): Mark Altier and Corey Jordan, Ohio Auditor of State

Description: This session will detail important legislative developments relative to charter schools with the recently passed FY '18 '19 budget bill (HB 49) and other proposed legislation dealing with charter schools.

Session objective:

- Understand new laws pertaining to charter schools to encourage greater compliance
- Understand policy reasons for various legislative changes
- Learn about new policy proposals relative to charter schools

Level: N/A

Break
11:05-11:20 a.m.

Legacy Academy: A Case Study

Session Time: 11:20 a.m.-12:20 p.m.

Presenter(s): Robert Smith, Ohio Auditor of State

Description: The session describes how a community school treasurer can steal public funds if there is no oversight. The session details the actions of Carl Shye, one of the worst offenders in the history of community schools in Ohio.

Session objective: N/A

Level: N/A

Dave Yost
Ohio Auditor of State

Lunch
12:20-1 p.m.

Common Audit Comments for Community Schools

Session Time: 1-2 p.m.

Presenter(s): Kelly Berger-Davis, Ohio Auditor of State

Description: This session will cover the most common audit comments that are found in community school audit reports. This will assist community schools in identifying potential areas needing improvement.

Session objective:

- How to interpret audit comments
- How to react to audit comments
- Identify potential areas needing improvement

Level: Beginner

Break
2-2:15 p.m.

ODE EMIS Update

Session Time: 2:15-3:15 p.m.

Presenter(s): David Ehle, Ohio Department of Education

Description: We will discuss important EMIS changes affecting community schools, including a review of the relevant EMIS reports community schools should be familiar with for detecting and preventing reporting errors.

Session objective: N/A

Level: Intermediate

ODE Oversight of Community School Sector

Session Time: 3:15-4:15 p.m.

Presenter(s): RaShaun Holliman, Ohio Department of Education

Description: Overview of the Office of Community Schools (OCS) and the unique role it plays in achieving the growth of high quality community schools in Ohio. Better understand the relationship OCS has with sponsors and how this impacts Ohio's community schools.

Session objective:

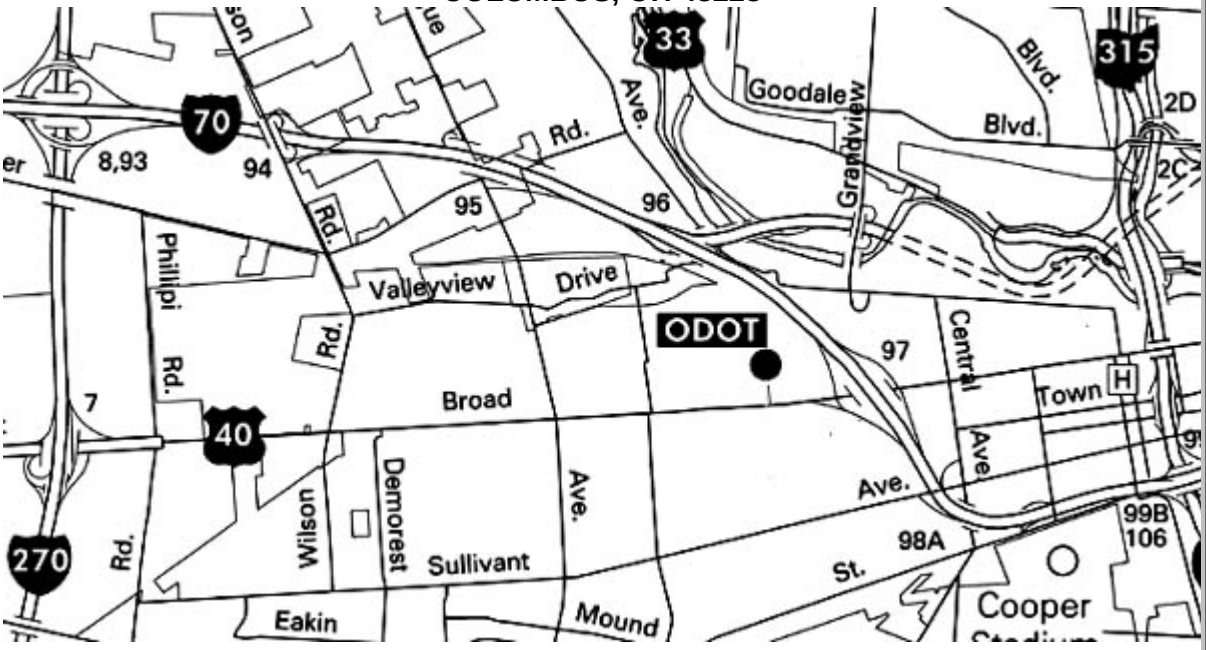
- Attendees will learn the role ODE Office of Community Schools plays in the oversight of community schools and authorizers
- Attendees will learn about the new policies implemented because of HB 2

Level: Intermediate

Certificates/Adjourn
4:15 p.m.

ODOT Central Office Directions

OHIO DEPARTMENT OF TRANSPORTATION
CENTRAL OFFICE
1980 W. BROAD ST. (U.S. 40)
COLUMBUS, OH 43223



From western part of state:
1. Take 1-70 east, exit at U.S. 40 (West Broad St., exit # 97).
2. At bottom of ramp turn right, onto westbound U.S. 40 (W. Broad St.)
3. Go up hill on U.S. 40 to first traffic light; turn right Into driveway.
4. ODOT is the second large building on the right. Turn left into the parking lot; the lobby Is located inside the south (first) entrance.

From eastern part of state:
1. Take 1-70 west to U.S. 40 [West Broad St., exit # 97).
2. At bottom of ramp turn left, onto westbound U.S. 40 [W. Broad St.)
3. Go up hill on U.S. 40 to first traffic light; turn right Into driveway.
4. ODOT Is the second large building on the right. Turn left into the parking lot; the lobby is located inside the south (first) entrance.

From northern part of state:
1. Take 1-71 south to 1-70 west.
2. Take 1-70 west to U.S. 40 (West Broad St., exit # 97).
3. At bottom of ramp turn left, onto westbound U.S. 40 (W. Broad St.)
4. Go up hill on U.S. 40 to first traffic light; turn right into driveway.
5. ODOT Is the second large building on the right. Turn left into the parking lot; the lobby is located inside the south (first) entrance.

From southern part of state:
1. Take 1-71 north to 1-70 west.
2. Take 1-70 west to U.S. 40 (West Broad St., exit # 97).
3. At bottom of ramp turn left, onto westbound U.S. 40 (W. Broad St.)
4. Go up hill on U.S. 40 to first traffic light; turn right into driveway.
5. ODOT is the second large building on the right. Turn left into the parking lot; the lobby Is located Inside the south (first) entrance.

Budget and School Funding Update

Aaron Rausch, *Director*
Office of Budget and School Funding • August 2, 2017

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State Budget Timeline

January 2017:
Governor submits FY18-FY19 budget proposal to legislature

July 1, 2017:
FY18-FY19 biennium begins

October 2016:
State Board approves budget recommendations and submits to OBM.

February - June 2017:
Budget moves through the legislative process

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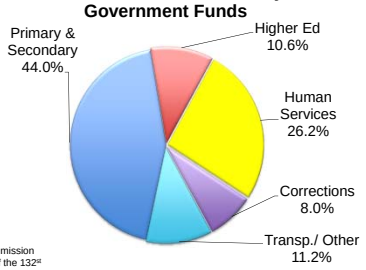
Education and the State Budget

FY 2018 Est. General Revenue, Lottery and Local Government Funds



*Legislative Service Commission summary from H.B. 49 of the 132nd General Assembly

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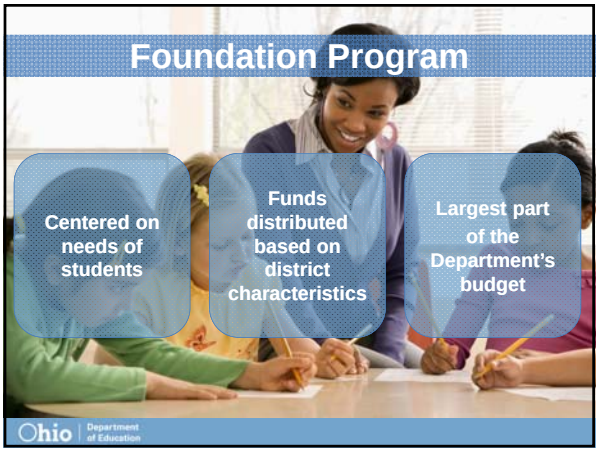

Funding Formula Elements
Traditional Districts

Opportunity Grant	Economically Disadvantaged	Transportation
Targeted Assistance	Limited English Proficiency	Special Education
K-3 Literacy	Gifted Education	Career-Technical Education
Capacity Aid	Third Grade Reading Bonus	Graduation Bonus

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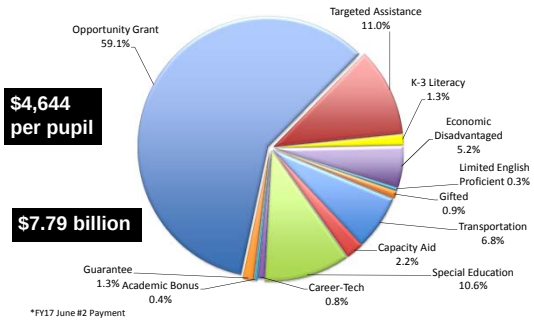
Foundation Formula – FY17



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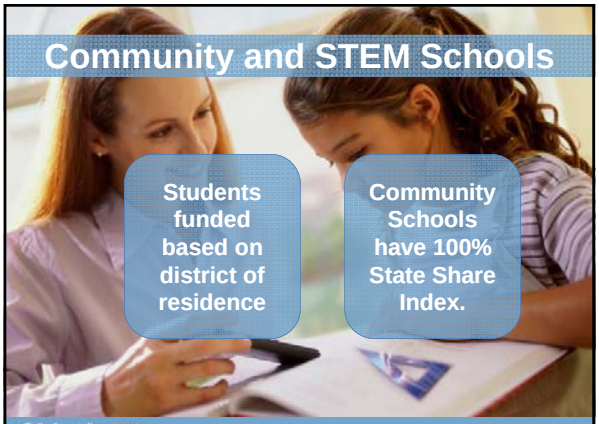
Community and STEM Schools



Students funded based on district of residence

Community Schools have 100% State Share Index.

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Funding Formula Elements

Community Schools vs. Traditional Districts

Opportunity Grant	Economically Disadvantaged	Transportation
Targeted Assistance	Limited English Proficiency	Special Education
K-3 Literacy	Gifted Education	Career-Technical Education
Capacity Aid	Third Grade Reading Bonus	Graduation Bonus

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Funding Formula Elements
Community Schools vs. Traditional Districts

Opportunity Grant	Economically Disadvantaged	Transportation
Targeted Assistance (25%)	Limited English Proficiency	Special Education
K-3 Literacy		Career-Technical Education
	Third Grade Reading Bonus	Graduation Bonus

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Funding Formula Elements
Community Schools

Opportunity Grant	Economically Disadvantaged	Transportation
Targeted Assistance (25%)	Limited English Proficiency	Special Education
K-3 Literacy	Facilities Funding	Career-Technical Education
	Third Grade Reading Bonus	Graduation Bonus

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Funding Formula Elements
Brick and Mortar vs. E-School

Opportunity Grant		
		Special Education
	Facilities Funding	Career-Technical Education
	Third Grade Reading Bonus	Graduation Bonus

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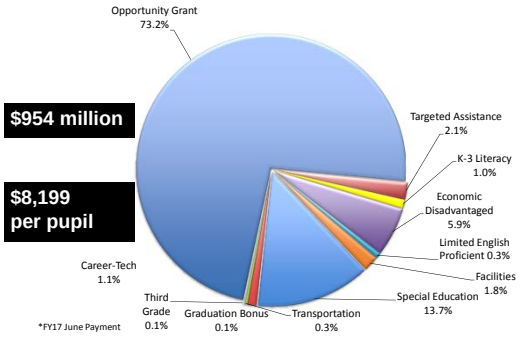
Foundation Formula – FY17



$954 million

$8,199 per pupil

*FY17 June Payment

State Board of Education

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Opportunity Grant Per Pupil Funding Increase

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Payment Process

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Payment Process

- Funding calculated on **monthly snapshot**.
- Data pull occurs on the **23rd** of each month prior to payment.
- **Two data pulls eliminated** in FY17.
- Places emphasis on **continually reviewing** flags and adjustments.

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Payment Process

- Flagging process/procedure unchanged for FY18.
- Review Student Cross Reference for overlapping enrollment.
- Review SOES for district placed flags.
- Review FTE detail reports for any FTE adjustments.

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Payment Dates

July 13, 2017	January 11, 2018
August 14, 2017	February 14, 2018
September 14, 2017	March 14, 2018
October 12, 2017	April 12, 2018
November 14, 2017	May 10, 2018
December 13, 2017	June 13, 2018

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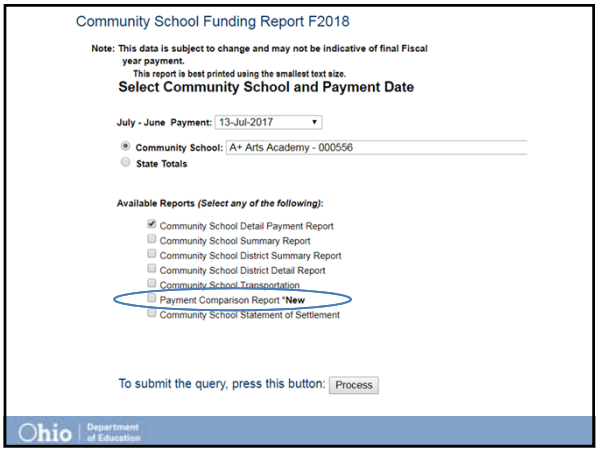

FTE Reviews

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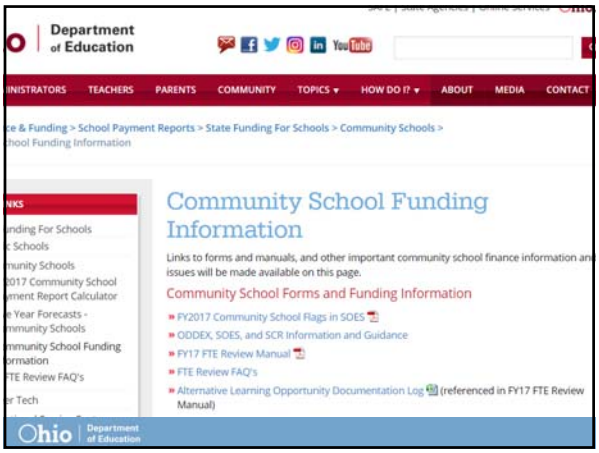

FTE Reviews

- FY17 FTE Reviews wrapping up.
  - Final determination must be made by end of September.
- FY18 FTE Manual released in August
- FY18 FTE Reviews selected in September
- FY18 FTE Reviews included in ODE compliance system.

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Compliance System

Behind SAFE

Access to 16 programs based on roles assigned in OEDS-R

Many Ohio Department of Education offices are using and more coming on board

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21st Century Community Learning Centers
Academic Distress Commission
Community Connectors Grant
Consolidated ESEA Grants
CTE Perkins Monitoring
Early Learning
Gifted Education
Grants Management Single Audit
Grants Management Subrecipient Monitoring
Ohio Department of Higher Education
Special Education Fiscal Monitoring
Special Education Program Monitoring
Straight A Grant
Support Schools
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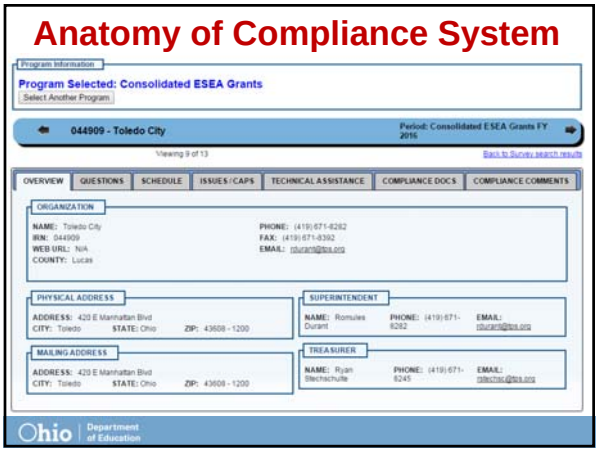
Anatomy of Compliance System
Program Information
Program Selected: Consolidated ESEA Grants
Select Another Program
044909 - Toledo City
Period: Consolidated ESEA Grants FY 2016
Viewing 9 of 13
Back to Survey search results
OVERVIEW
QUESTIONS
SCHEDULE
ISSUES / CAPS
TECHNICAL ASSISTANCE
COMPLIANCE DOCS
COMPLIANCE COMMENTS
ORGANIZATION
NAME: Toledo City
IRN: 044909
WEB URL: N/A
COUNTY: Lucas
PHONE: (419)671-8282
FAX: (419)671-8392
EMAIL: rdurant@tps.org
PHYSICAL ADDRESS
ADDRESS: 420 E Manhattan Blvd
CITY: Toledo STATE: Ohio ZIP: 43608 - 1200
SUPERINTENDENT
NAME: Romulus Durant
PHONE: (419)671-8282
EMAIL: rdurant@tps.org
MAILING ADDRESS
ADDRESS: 420 E Manhattan Blvd
CITY: Toledo STATE: Ohio ZIP: 43608 - 1200
TREASURER
NAME: Ryan Stechschulte
PHONE: (419)671-8245
EMAIL: rstechsc@tps.org
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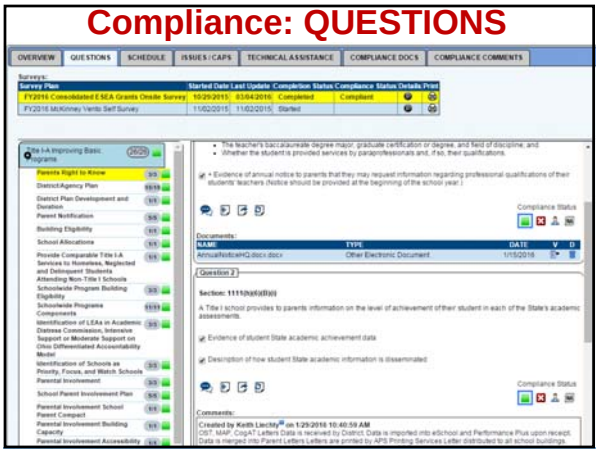
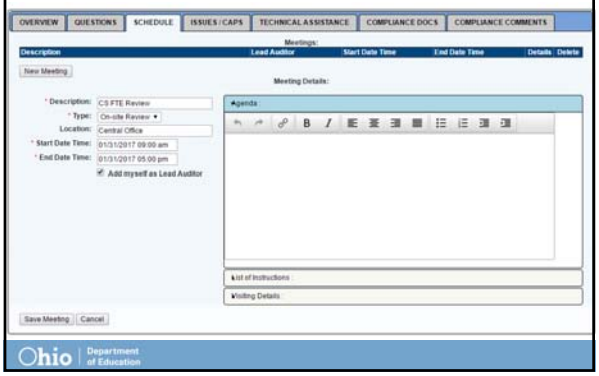
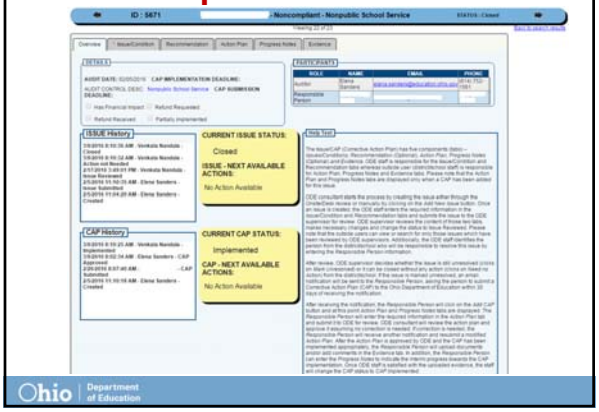

Compliance: QUESTIONS
OVERVIEW
QUESTIONS
SCHEDULE
ISSUES / CAPS
TECHNICAL ASSISTANCE
COMPLIANCE DOCS
COMPLIANCE COMMENTS
Surveys:
Survey Plan
Started Date
Last Update
Completion Status
Compliance Status
Details
Print
FY2016 Consolidated ESEA Grants Onsite Survey
10/29/2015
03/04/2016
Completed
Compliant
FY2016 McKinney Vento Self Survey
11/02/2015
11/02/2015
Started
Documents:
NAME
TYPE
DATE
Question 2
Comments:

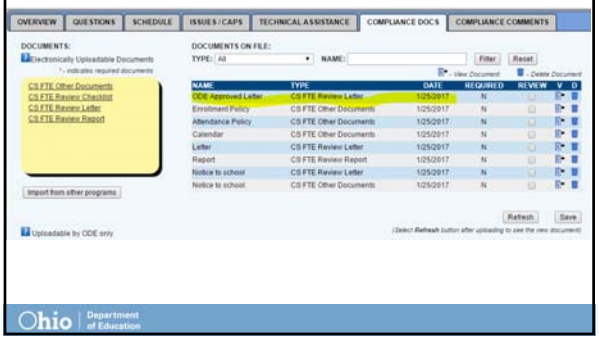
Compliance: SCHEDULE



Compliance: ISSUES



Compliance: COMPLIANCE DOCS



Deadline and Eligibility

- Moves communications deadline to Feb. 1 (high school must provide info to students in grades 6-11)
- Student eligibility
- Course eligibility
- Continued participation

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Appeals

- Changes the **appeal process for public school students** who do not receive their principal's consent to participate in CCP after missing the April 1 notification deadline.

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Early College High School

- If approvals and definition in law are met, exempts all **Early College High School** programs from the requirements of College Credit Plus

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VETO

College Credit Plus Minimum Grade

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College Credit Plus

Deductions Updated in April, May, and June Payments

Deductions Reflect Approved CC+ Courses in ODDEX (or 45 day auto approved)

ODDEX updating weekly.

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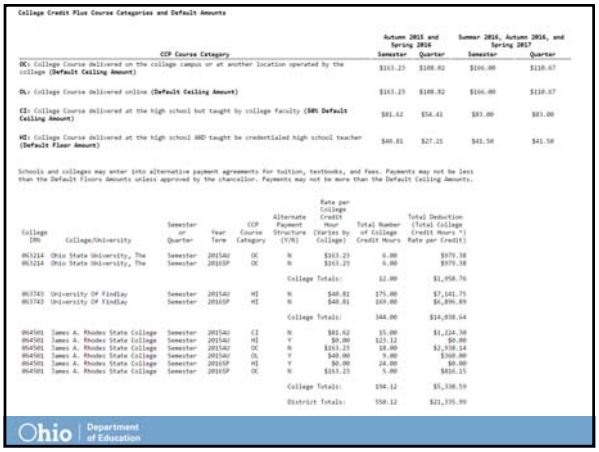

College Credit Plus Course Categories and Default Amounts

CCP Course Category	Autumn 2015 and Spring 2016 Semester	Autumn 2015 and Spring 2016 Quarter	Summer 2016, Autumn 2016, and Spring 2017 Semester	Summer 2016, Autumn 2016, and Spring 2017 Quarter
OC: College Course delivered on the college campus or at another location operated by the college (**Default Ceiling Amount**)	$163.23	$108.82	$166.00	$110.67
OL: College Course delivered online (**Default Ceiling Amount**)	$163.23	$108.82	$166.00	$110.67
CI: College Course delivered at the high school but taught by college faculty (**50% Default Ceiling Amount**)	$81.62	$54.41	$83.00	$83.00
HI: College Course delivered at the high school AND taught be credentialed high school teacher (**Default Floor Amount**)	$40.81	$27.21	$41.50	$41.50

Schools and colleges may enter into alternative payment agreements for tuition, textbooks, and fees. Payments may not be less than the Default Floors Amounts unless approved by the chancellor. Payments may not be more than the Default Ceiling Amounts.

College IRN	College/University	Semester or Quarter	Year Term	CCP Course Category	Alternate Payment Structure (Y/N)	Rate per College Credit Hour (Varies by College)	Total Number of College Credit Hours	Total Deduction (Total College Credit Hours *) Rate per Credit)
063214	Ohio State University, The	Semester	2015AU	OC	N	$163.23	6.00	$979.38
063214	Ohio State University, The	Semester	2016SP	OC	N	$163.23	6.00	$979.38
					College Totals:		12.00	$1,958.76
063743	University Of Findlay	Semester	2015AU	HI	N	$40.81	175.00	$7,141.75
063743	University Of Findlay	Semester	2016SP	HI	N	$40.81	169.00	$6,896.89
					College Totals:		344.00	$14,038.64
064501	James A. Rhodes State College	Semester	2015AU	CI	N	$81.62	15.00	$1,224.30
064501	James A. Rhodes State College	Semester	2015AU	HI	Y	$0.00	123.12	$0.00
064501	James A. Rhodes State College	Semester	2015AU	OC	N	$163.23	18.00	$2,938.14
064501	James A. Rhodes State College	Semester	2015AU	OL	Y	$40.00	9.00	$360.00
064501	James A. Rhodes State College	Semester	2016SP	HI	Y	$0.00	24.00	$0.00
064501	James A. Rhodes State College	Semester	2016SP	OC	N	$163.23	5.00	$816.15
					College Totals:		194.12	$5,338.59
					District Totals:		550.12	$21,335.99

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College Credit Plus

Deductions in FY18 will reflect the following:

- –Spring ‘17
- –Summer ‘17
- –Autumn ‘17

Deductions to begin in August

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College Credit Plus

How to resolve errors?

- –Place Flag in ODDEX
- –Alert College/University to resubmit data
- –EMIS Helpdesk Ticket

Questions?

- –E-Mail schoolfunding@education.ohio.gov

Grant Programs

- **Eliminates the Straight A Program** – limits the Department's oversight to monitoring the disbursement of remaining grant funds.
- **Community Connectors reduced** from $10 million to $4 million, each year.

Graduation Requirements: Class of 2018

OHIO'S PATHWAYS
FOR A HIGH SCHOOL DIPLOMA

In addition to satisfying the high school curriculum requirements, students in Ohio must meet one of three existing pathways to earn a high school diploma.

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VETO

Elimination of Ohio Resident Educator Program

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Resident Educator Program

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RESA

Changes Beginning in 2017-2018

- Restructure the program.
- Maintain effectiveness and a performance-based assessment

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RESA

Changes Beginning in 2017-2018

- Overall assessment will be cut by 75 percent.
- Changes will make the program less time-consuming and more informative for teachers' professional growth and development.

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RESA

Changes Beginning in 2017-2018

- Rather than four tasks, test takers will now complete one task in which they will submit one videotaped lesson and answer 10 to 12 related questions.

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RESA

Changes Beginning in 2017-2018

Some components of the RESA are now incorporated as part of the local mentoring program:

- Task 2-Formative and Summative Assessment; and
- Task 4-Communication and Professional Growth.
- Teachers also will participate in mentoring on delivering standards-based instruction.

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More Information

- The Department is working on a transition plan for teachers with prior RESA attempts.
- Will provide more support that teachers, mentors and schools can choose to use at their discretion.
- Contact: REProgram@education.ohio.gov

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Questions?

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DAVE YOST
Ohio Auditor of State

Community School Training

Findings for Recovery
&
Proper Public Purpose

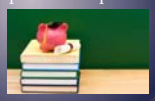
August 8, 2017

Presented by:
Mark W. Altier, Chief Legal Counsel
Ohio Auditor of State

1

Auditor to Audit All Public Offices Ohio Rev. Code § 117.10

- Specifically required or authorized to audit all public offices;
- Private institution, association, board, or corporation requests audit of some or all accounts or funds
- Public money held by private entity
- Private entity fails to separately and independently account for public money;
- Reasonable belief that private entity has illegally expended, converted, misappropriated, or cannot account for public money



2

Annual, Biennial, and Early Audits Ohio Rev. Code § 117.11

- At least biennial audit
- Annual-Single Audit Act of 1984
- Methods, accuracy, and legality
  - Accounts, reports, files, and records
  - Observance of laws, rules, ordinances, and orders
- Audit at Any Time
  - When public office requests
  - AOS own initiative
    - Reasonable Cause — Public Interest

3

Liability for Wrongful Payments from Public Funds Ohio Rev. Code § 5705.45

- Any officer or employee
  - Expends or authorizes expenditure of public funds
    - Contrary to Section 5704.41
  - Issues false certificate
- Liable to political subdivision for full amount paid
  - Joint and several liability:
    - To any recipient
    - Upon any bond

4

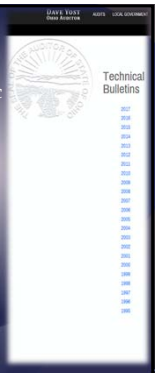
Liability for Public Moneys Ohio Rev. Code § 9.39

- All public officials are liable for all public money received
  - Collected by official or subordinate
  - Under color of office

5

AOS Bulletin 2008-006

- Public officials generally liable for public money
  - Entrusted to care of official
- Public money received or collected by official or subordinate
  - Under color of law
  - Ohio Rev. Code § 9.39
  - Section 117.01(C)-Public money defined
- "Color of law or Office"
  - Actually, purportedly, or allegedly done
  - Under law, ordinance, resolution, order



6

Case Law

Seward v. National Surety Co., 120 Ohio St. 47 (1929)

General policy
- All public officials
- Accountable
  - Moneys which come into official's hands
- All public money must be accounted for and paid over

State ex rel. Village of Linndale v. Masten, 18 Ohio St. 3d 228 (1985)

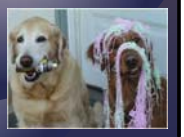
General policy
- Public official is responsible for moneys which come into his or hands as such official

Policy Reasons
- Prevent fraud against the public
- Place final responsibilities on officials charged with collection and care

7

1980 Op. Att'y Gen. No. 1980-074

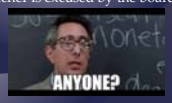
- Public official receives public funds or property
  - Under color of office
  - Will be held personally liable
    - Unless released and discharged under 131.18
- Head of department cannot escape liability by blaming subordinate
- Recipient or convertor is primarily liable
- Public official secondarily liable
  - Fully responsible if unpaid



8

Withholding Payment from Teachers for Services Ohio Rev. Code § 3319.30

- "No person shall receive any compensation for the performance of duties as teacher in any school supported wholly or in part by the state or by federal funds who has not obtained a license of qualification for the position as provided for under section 3319.22 of the Revised Code and which license shall further certify to the good moral character of the holder thereof."
- Unlicensed applicant to be employed as a substitute teacher
  - Superintendent believes qualified
- Board may employ noncertified individual for 12 hours a week
  - Qualified and receives permit from board of education
- May receive compensation for days on which the teacher is excused by the board for attending professional meetings
- Denial of license – Terminate employment



9

Requirements for Noncertified Teachers Services Ohio Rev. Code § 3314.03

"…A community school may engage uncertified persons to teach up to twelve hours per week pursuant to section 3319.301 of the Revised Code."

- State board of education issues permits to individuals not licensed under sections 3319.22 to 3319.30 of the Revised Code;
- State board of education sets forth the qualifications and fees necessary for permits to uncertified persons.
  - Qualifications include baccalaureate, masters, or doctoral degree in, or significant experience in subject to be taught
- Noncertified persons must enter into a contract with the board of education or teach on a voluntary basis.

10

Ohio Ethics Commission Review

- Ohio Ethics Commission Opinion 2010-01
  - All members of the governing board, officers, and employees of a community school subject to Chapter 102, and Sections 2921.42 and 2921.43
    - Post employment disclosures
    - Public Contract Restrictions* (Sections 3314.02 & 3314.46)
    - Gifts
    - Representation Restrictions
    - Supplemental Compensation Restrictions
    - Nepotism (Ohio Rev. Code Section 3314.02)
    - Conflicts of Interests

11

Compensation of Specific Governing Authorities

- Section 3314.02(E)(5)-Governing authority of a start-up or conversion community school may by resolution include compensation of its members.
  - Prohibits compensation of more than $125.00 per meeting and no such individual shall be compensated more than $5,000.00 per year.
  - Each member of the governing authority may compensated for attendance at an approved training not exceed $60.00 per day for three hours or less, and $125.00 per day for a training longer than three hours in length.

12

State and Federal Requirements

- Community schools must comply with Chapter 3307 and 3309 of the Ohio Rev. Code in contributing to the appropriate retirement system.
  - Failure will result in referral to SERS and STRS for determination
- Classification of Governing Authority Members for tax purposes: W-2 or 1099?
- AOS applies IRS tax guidelines in determining sufficiency of documents for independent contractor or employer-employee relationship based on common law factors for governing authority members.
  - Behavioral Control
  - Financial Control
  - Relationship of the Parties
- IRS referral may be appropriate for determination

13

Anti-harassment Policy Ohio Rev. Code §§ 3313.666-3313.667

- Establish policy prohibiting harassment, intimidation, or bullying of any student on school property, including school bus or at school-sponsored event, or by an electronic act.
  - Consultation with parents, employees, volunteers, students, and community members;
  - Procedure for reporting prohibited incidents;
  - Custodial parent or guardian of student involved be notified and have access to any written reports;
  - Procedure for documenting, responding, and investigating;
  - Strategy for protecting victims or other person from retaliation;
  - Disciplinary procedure that shall not infringe on any student's First Amendment rights
- Policy included in student handbooks, and any other publication that sets forth the rules, procedures, and standards of conduct and made available to students, parents and guardians.
- Information incorporated into employee training materials.

14

Proper Public Purpose

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951)

- **No precise definition**
  - Generally, promotes public health, safety, morals, or general welfare
- **Primary objective to promote public purpose**
  - May incidentally advance private purpose
- **Prospective legislative determination**
  - Explicit pre-expenditure board approval
    - Basis and rationale
- **Courts will not substitute own judgment**
  - Discretion
  - Palpably and manifestly arbitrary and incorrect

15

Proper Public Purpose

- Fees, penalties, and interest charges for withheld taxes or pension contributions not remitted
  - Gross negligence
  - Payment not public purpose
  - Consider amount, length of failure, and repetition of nonpayment

16

Proper Public Purpose

1982 Op. Att'y Gen. No. 1982-006

Coffee, meals, refreshments, and other amenities (flowers, token retirement gifts, or meritorious service awards)

- May be provided to employees as fringe benefits
  - Provided that body has authority to fix compensation for employee
- May be provided to officers, employees, or others if expenditures are necessary to perform a function or exercise a statutory power
  - Must not be manifestly arbitrary or unreasonable
  - Must be memorialized by ordinance/resolution and may have prospective effect only

AOS Bulletins 2003-005, 2004-002, 2014-002, and 2014-003

17

Proper Public Purpose

Findings of Abuse

- Generally Accepted Government Auditing Standards (GAGAS)
  - Comptroller General of the United States
- "Abuse"
  - Involves behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary business practice given the facts and circumstances
  - May, but need not be for personal gain or that of family member or business associate

18

Proper Public Purpose

Findings of Abuse Process

1. Auditor discerns possible abuse
2. Review by Legal and Center for Audit Excellence
3. Approval by Chief Legal and Chief Deputy Auditor
4. Notice of Proposed Finding for Abuse
5. Five days response time – may be extended
6. Further review/response as needed
7. Abuse Finding issued as part of audit

19

Proper Public Purpose

Expenditures for Studies and Surveys
Ohio Rev. Code § 3315.061

- Board of education may expend funds for conducting or entering into contracts for:
  - Studies and surveys pertaining to:
    - District organization and building needs
    - Curriculum and instructional needs
    - Needs for additional or improved services
- Board may publish reports

20

Proper Public Purpose

Permitted Use of School Funds
Ohio Rev. Code §§ 3313.849 & 2744.081

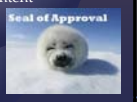
- The governing bodies of two or more community schools may mutually agree to share:
  - Supervisory, curriculum, teaching, special education, professional development, or any other services offered by an educational service center
  - Pool funding to pay the cost of receiving those services
    - Must specify what services are agreed to share, any schools participating, and the amount of funds that the governing body will contribute toward the total cost of the shared services
- Purchase insurance through sponsor or joint self-insurance pool
  - Payment of judgments, settlement of claims, expenses, losses, and damage

21

Proper Public Purpose

Permitted Use of School Funds/Examples

- Establishment of community learning centers
- Adopting a program of in-service training in the prevention of child abuse, violence, and substance abuse and the promotion of positive youth development
- Training to volunteers on school's anti-harassment policy, if funds are available
- Training on in-school safety, including human trafficking content
- Instructional programs for employees



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Proper Public Purpose

Prohibited Use of School Funds

Ohio Rev. Code § 3313.648

- Offer a monetary payment or other in-kind gift to any student or such student's parent or guardian as an incentive to enroll

  - Does not include books and necessary supplies to enable a student to participate fully in the course of instruction

- AOS will send a cease and desist letter for expenditure of funds that deviate from intended purpose when received from the State of Ohio.

23

Credit Card Cash Withdrawals AOS Bulletin 2016-004

- Public transactions in cash are strongly disfavored
- Few reasons exist for a public entity to use cash
- Rebuttable presumption that cash withdrawals are not for a public purpose
- Public entities should develop, maintain, and strictly apply appropriate authorization and tracking controls incident to credit card usage, particular emphasis on cash withdrawals

24

Findings For Recovery

On What Basis? Ohio Rev. Code § 117.28

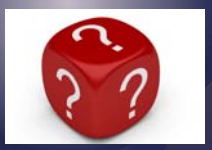
Issued when public money has been:

1. Illegally expended
2. Collected but unaccounted for
3. Due but not collected
4. Converted or misappropriated

25

Collected But Unaccounted For

- Received by entity and cannot be adequately accounted for as authorized disbursement
- Strict liability
- Insignificant amounts – No FFR
  - Generally under $500.00
  - Except alcohol, fraud



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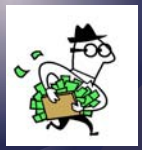
Due But Not Collected

- Money is due to the public entity pursuant to:
  - Statute
  - Contract or
  - Court order
- Overdue and proper FFR
  - Generally over one year
  - Not subject of ongoing collection efforts

27

Converted or Misappropriated

- Substantial evidence of theft or conversion
  - Theft of cash or other property



28

Authority to Settle Disputes

"A municipal corporation is by statute made a body politic and corporate with **the power to sue and be sued** and as an incident to that power has the legal power and authority to compromise and settle bona fide claims in favor of or against the municipality." 1934 Op. Att'y Gen. No. 1934-3355

- The power of compromise is incidental to the power to sue and be sued.

- *Roop v. Byer*, 171 N.E.2d 222 (Ohio Com. Pl. 1959)
  ". . .there is no question of the powers of the Trustees to settle a lawsuit."

- Townships are permitted to sue and be sued; plead and be impleaded.
- Conferring the right of a government to sue or be sued also confers the right when one is sued to compromise and settle.
  - Duty to use best judgment and effort to protect the Township in such lawsuit.

29

Authority to Settle Disputes

- Ohio Rev. Code § 3314.01(B)
  - "A community school…is a public school, independent of any school district, and is part of the state's program of education. A community school may sue and be sued, acquire facilities as needed, contract for any services necessary for the operation of the school, and enter into contracts with a sponsor pursuant to this chapter…"

- Opinion 1934-3355 and *Byer*
  - Community schools have the same authority to settle disputes as municipal corporations and townships

30

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31

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A Legislative Briefing from the AOS: Recent Charter School Developments

Presented by: Corey Jordan
Legislative Director

Auditor of State's Office

- Responsible for auditing 5800 entities
- Rooting out fraud and corruption in public offices
- Conducting Performance Audits for governments at all levels

Policy Initiatives

- HB 49 – Biennial Budget Bill
- HB 21 – Verifying Enrollment
- HB 87 – FFR Bill
- HB 220 – Charter School-Public Funds

Budget - HB 49
Funding

- Decreases the per-pupil formula amount to $6,010 in FY 2018
- Provides additional payment for the third grade reading bonus to each STEM school, calculated in the same manner as traditional districts.

Budget - HB 49
Sponsor Rating Appeals

- Requires a 10 business day period for each sponsor to review the information used to determine ratings for "adherence to quality practices" and “compliance with laws and rules" components.
- Permits a sponsor to request adjustments to the rating based on documentation previously submitted.

Budget - HB 49
School Facilities

- STEM and STEAM schools added to the list of schools with right of first refusal when a school district decides to sell property.

Budget – HB 49
Sponsor Evaluations

- Requires ODE to post the required evaluation system online, and specifies that any changes to that system take effect the following rating period.
- Requires ODE to make the required annual training available to sponsors by July 15 of each year.

Budget - HB 49
Flexible Funding Pools

- Permits school districts, community schools, STEM schools, JVSDs, ESCs, and county DD boards to transfer funds to a flexible funding pool created by a County Family and Children First Council to support the provision of services to families and children.

Budget – HB 49
E-School Division

- Authorizes the governing authority of an e-school to divide the school into 2 or 3 separate schools if
  - Serves K-12
  - At least 2,000 students
  - Sponsor rating of ‘Effective’ or better
- Each school receives a report card, without the two-year grace period that applies to other new schools.

Budget – HB 49
E-School Division Continued

- Resulting schools cannot divide again or operate as dropout recovery schools.
- All resulting schools are included in the 'academic performance' component for sponsor ratings.

Budget - HB 49
STEAM Authorization

- Authorizes the creation of STEAM schools, equivalents, and programs of excellence.
- Proposal is required to include all the same information as for a STEM school, in addition to
  - Evidence of arts and design curriculum
  - Evidence of collaboration with arts organizations (or working with public and private entities for STEAM equivalent)
  - Assurances of commitment to fiscal and in-kind support from arts organizations.

Budget - HB 49
Out-of-State Tuition

- Permits STEM or STEAM schools to determine an out-of-state tuition amount
- Cannot be less than the funding amount received for Ohio resident students.

Sub HB 21 – Verifying Enrollment

- Representative Hambley – Awaiting 3rd hearing in Education Committee
- Requires a community school to verify a student's home district, rather than the district itself.

HB 87 – FFR's

- Representative Roegner – Awaiting 3rd hearing in Education Committee
- Specifies that all community school Findings for Recovery (FFR) dollars must be returned to the local school districts.
  - Expecting an amendment to limit this to attendance related FFR's

HB 220 – Public Funds

- Representative Leland – Awaiting 2nd Hearing in Education Committee
- Specifies that if a community school uses public funds to pay a management company, those funds maintain their status as public funds.

Legislative Affairs

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Legacy Academy

A Case Study

Presented by:
Robert F. Smith
Assistant Legal Counsel

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Dave Yost
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IF YOU ARE GOING TO STEAL, DON'T BE *SHYE* ABOUT IT

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Community Schools

ORC 3314.01:

- Created by the Legislature effective 07-01-1998;
- Is a public school independent of any school district; and,
- Is to be operated by a Governing Authority

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Community Schools

Sponsor:

- Every community school is created by a Sponsor;
- ODE is responsible for approval, monitoring and oversight of all Sponsors; and,
- Sponsor creates and supervises the Governing Authority of the school

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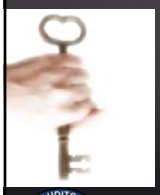
Community Schools

ORC 3314.03

Contract between Sponsor and Governing Authority:



(1) School shall be a public benefit corporation;

(8) Shall maintain financial records in same manner as school districts and be audited by AOS; and

(11) Shall comply with R.C. Chapter 102 and section 2921.42 (eff. 06/30/2006)

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Community Schools

ORC 3314.03 *(cont.)*:

(14) Shall establish the Governing Authority;

(15) Shall prepare a financial plan for each year; and

(B) Shall also establish internal financial controls.

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Community Schools

ORC 3314.01:

- Required to have a designated Fiscal Officer;
- State Auditor may require a bond. The Governing Authority approves the surety and the bond amount; and,
- Shall be licensed under 3301.074 or have CE courses in school accounting

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Community Schools

Management Company:

The Governing Authority may enter into a contract with a Management Company to provide services to the school; and

Management Company is required to provide a detailed accounting to the school if it receives more than 20% of the gross revenues of the school for its services

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ORC Section 2921.42

Unlawful Interest in Public Contract:

(A) No Public Official shall knowingly:

(1) Use the authority of the P.O.'s office to secure any public contract in which the P.O., a member of his family or a business associate has an interest. (F-4)

(3) During the P.O.'s term of office, or within 1 year thereafter, occupy any position of profit in a public contract authorized by the P.O.'s public office while he was a member, unless competitively bid. (M-1)

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Legacy Academy for Leaders and Arts

History:

- Was a Start-up school which began operations on October 1, 2001;
- Created by the Mt. Calvary Pentecostal Church in Youngstown, OH; and,
- Mt. Calvary previously operated Calvary Christian Academy, which it closed in June 2001

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Legacy Academy for Leaders and Arts

History *(cont.)*:

- Mt. Calvary was run by Bishop Norman Wagner until he passed away 1/30/2010. Bishop Wagner was Superintendent of Legacy Academy and ran the Board meetings.
- Legacy Academy was located on church premises, either in the church building on in modular classrooms in the Church parking lot.

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Legacy Academy for Leaders and Arts

History *(cont.)*:

- Operated under a six member Governing Board;
- Four board members were appointed by Mt. Calvary; and
- Initial Sponsor was Lucas County Educational Service Center (LCESC)

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Legacy Academy for Leaders and Arts

History *(cont.)*:

- Initially, Edward Bolling was the Treasurer of the School as well as Fiscal Officer for Mt. Calvary; and,
- The Treasurer's duties included maintaining custody of all funds, all books and accounts, all financial records, and to follow procedures for receiving and expending funds

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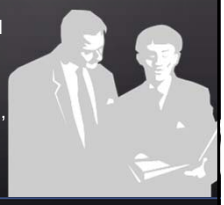
Legacy Academy for Leaders and Arts

History *(cont.)*:

- Effective 6/30/2004, the School's new Sponsor became Educational Resource Consultants (ERCO);
- Effective 7/01/2005 the School's Treasurer became Carl Shye; and,
- Edward Bolling remained as business manager for the School.



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Legacy Academy for Leaders and Arts

Total State Support by FY:

2003	$ 840,030.65
2004	$ 1,268,953.69
2005	$ 1,343,443.88
2006	$ 1,639,924.65
2007	$ 1,463,001.68

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Legacy Academy for Leaders and Arts

Total State Support by FY *(cont.)*:

2008	$ 1,439,618.23
2009	$ 928,207.42
2010	$ 655,946.38
2011	$ 565,030.35
TOTAL	$ 10,144,156.93

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Legacy Academy for Leaders and Arts

Operating Lease:

On 9/16/2002 the School entered into a five year lease with Mt. Calvary for use of its offices, land, school modulars, furniture and equipment for $18,167 per month for the first year ($ 218,000) and $45,000 per month ($ 540,000 per year) for the subsequent four years, for a total of $2,378,000. Ran through 9/17/2007. Was renewed under identical terms for 9/18/2007 through 9/18/2012

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Legacy Academy for Leaders and Arts

Operating Lease *(cont.)*:

Board members, superintendents and fiscal officers owe a fiduciary duty to the school as well as to the taxpayers to only act in the best interests of those to whom they owe the fiduciary duty.

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Legacy Academy for Leaders and Arts

Operating Lease *(cont.)*:

Mt. Calvary and Legacy Academy were located at 1812 Oak Hill Avenue, Youngstown, OH; and

Mt. Calvary leased six modular classroom for $4,400 per month (total for all six) for the School to use. The School also utilized some space within the church

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Legacy Academy for Leaders and Arts

Operating Lease *(cont.)*:

The most recent Mahoning County Property Records list 1812 Oak Hill Avenue as a structure consisting of 5,704 square feet with a market value of $ 201,630.

As of 6/30/2005, the School's books reflected a total of $ 328,182 in unpaid rent to Mt. Calvary

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Operating Lease *(cont.)*:

In 2006 the AOS issued a FFR citing the failure to document the basis for the lease and that the annual lease payments exceed the FMV of the property.

In 2012, the Ohio AG sued to set aside the leases.

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Legacy Academy for Leaders and Arts

Treasurer Carl Shye:

- **Was Treasurer for around sixteen community schools from 2002 to 2012.**
- **Most ended up closed with serious financial difficulties and numerous FFRs issued.**
- **Many audits identified funds being shifted from school to school by Shye.**

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Legacy Academy for Leaders and Arts

Dayton Daily News

Audit finds illegal spending at charter school

By Anthony Gottschlich, Staff Writer

Updated 10:29 AM Friday, May 8, 2009

DAYTON — A local charter school illegally spent nearly $28,000 in fiscal 2006 and 2007, withheld taxes from employees but didn't pay the government and failed to properly document thousands of dollars in expenditures, according to a state audit released Thursday, May 7.

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Legacy Academy for Leaders and Arts

Dayton Daily News

Charter schools served by treasurer dogged by fiscal problems

By Anthony Gottschlich, Staff Writer

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Legacy Academy for Leaders and Arts

Treasurer Carl Shye:

- **Legacy's Treasurer from 7/1/2005 through closing of School 6/30/2011.**
- **Prepared all checks written on Legacy accounts.**
- **All checks required two signatures, usually Shye's and Edward Bolling's.**

Legacy Academy for Leaders and Arts

Treasurer Carl Shye *(cont.)*:

- A Special Audit by AOS was conducted for FY 2006 through FY 2010 due to serious financial issues.
- Shye provided very few records to the audit staff.
- Were FFR's issued against Shye totaling over $ 330,000 for the audit period.

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Legacy Academy for Leaders and Arts

Vindy.com
The Valley's Homepage

State slaps Legacy Academy with $352K in findings

By Denise Dick

Friday, July 8, 2011

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Legacy Academy for Leaders and Arts

Issues Raised in Special Audit:

Carl Shye's Compensation:

1. Legacy issued 90 checks to Shye during the 5 year audit period totaling $ 483,923 for fees, loan repayments and other services.
2. No evidence was provided by Shye regarding what his fees to Legacy were

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Legacy Academy for Leaders and Arts

FINDINGS FOR RECOVERY

Finding for Recovery - Carl Shye
During the Period, the Academy issued 90 checks to Carl Shye totaling $483,923 for monthly treasurer fees, loan repayment, software licenses, compilation services, IRS audit meetings, and audit preparation.

Issues Raised in Special Audit *(cont.)*:

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public money illegally expended is hereby issued against Mt. Calvary Pentecostal Church and against Academy Treasurer Carl Shye, jointly and severally, in the amount of $66,339, and

Carl Shye's Compensation:

Treasurer Carl Shye and Academy Business Manager Edward Botting, jointly and severally, in the amount of $6,000 in favor of the Academy. We have referred this issue to the Ohio Ethics Commission.

3. Audit issued FFR's against Shye for excessive fees in the amount of $ 233,923.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public money illegally expended is hereby issued against George Washington Carver Preparatory Academy and against Academy Treasurer Carl Shye, jointly and severally, in the amount of $19,500 in favor of the Academy.

Academy Treasurer Carl Shye, jointly and severally, in the amount of $24,500 in favor of the Academy.

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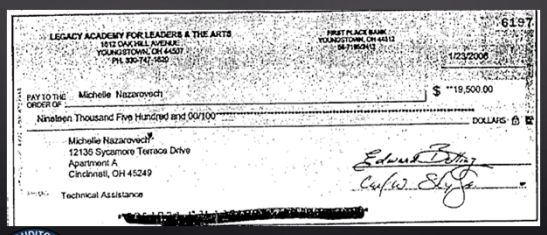
Legacy Academy for Leaders and Arts


LEGACY ACADEMY FOR LEADERS & THE ARTS
1512 OAKHILL AVENUE
YOUNGSTOWN, OH 44507
PH. 330-747-1520

FIRST PLACE BANK
YOUNGSTOWN, OH 44512
34-7195343

61197
1/23/2006

PAY TO THE ORDER OF Michelle Nazarovich $ **19,500.00

Nineteen Thousand Five Hundred and 00/100 DOLLARS

Michelle Nazarovich
12136 Sycamore Terrace Drive
Apartment A
Cincinnati, OH 45249

Technical Assistance

[redacted]

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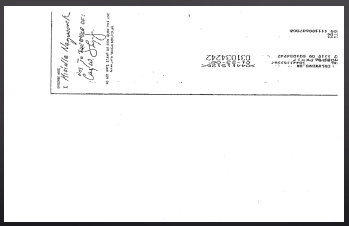

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Issues Raised in Special Audit *(cont.)*:

Check to Michelle Nazarovech:

2. There was no documentation in support of the check;
3. Shye gave various explanations as to the purpose of the checks; and,
4. Check was endorsed over to Shye who deposited it into his personal bank account

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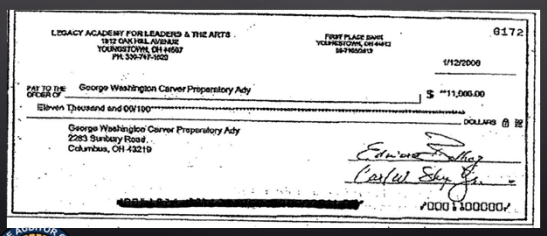
LEGACY ACADEMY FOR LEADERS & THE ARTS
1812 OAKHILL AVENUE
YOUNGSTOWN, OH 44507
PH. 330-747-1523

FIRST PLACE BANK
YOUNGSTOWN, OH 44512
36-7165/2413

0172

1/12/2006

PAY TO THE ORDER OF George Washington Carver Preparatory Ady $ **11,000.00

Eleven Thousand and 00/100********** DOLLARS

George Washington Carver Preparatory Ady
2283 Sunbury Road
Columbus, OH 43219

Edward Bolling
Carl Shye Jr.

[redacted]

⑈0001⑆000000⑈

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37

Legacy Academy for Leaders and Arts

Checks to GWCPA:

1. No documentation authorizing a transfer or "loan" of Legacy assets to GWCPA.
2. No record in the Board minutes of such authorization.
3. No Board member had any knowledge of such a loan or transfer.

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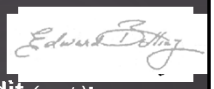
38

Legacy Academy for Leaders and Arts



Issues Raised in Special Audit *(cont.)*:

Signatures on the Legacy checks:

1. The checks issued by Legacy required two signatures, Carl Shye's and usually Ed Bolling's.
2. Ed Bolling's signature on all the checks to Shye and on the other questioned checks did not look like his signature on the rest of the checks.

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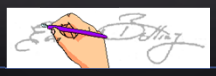
39

Legacy Academy for Leaders and Arts

Issues Raised in Special Audit *(cont.)*:

Signatures on the Legacy checks:

3. Shye told auditors he had signed Bolling's name to those checks with authorization from Mr. Bolling.



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40

Legacy Academy for Leaders and Arts

Shye's Compensation:

1. School Board Minutes:

4/24/2008: Annual Budget for FY2008 attached lists Treasurer's fees as $2,000/month;

8/21/2008: Annual Budget for FY2009 attached lists Treasurer's fees as $2,500/month; and,

5/28/2009: Annual Budget for FY 2010 attached lists Treasurer's fees as $3,500/month.

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41

Legacy Academy for Leaders and Arts

For Year Ending 2006

Check #	Date	Amount
5352	7/25/05	$ 4,167.00
5578	8/30/05	$ 4,167.00
5671	9/15/05	$ 4,167.00
5734	10/05/05	$ 4,167.00
5789	10/26/05	$ 12,501.00
5869	11/04/05	$ 4,167.00
5928	11/28/05	$ 4,167.00
6119	12/21/05	$ 4,167.00
6122	1/03/06	$ 4,167.00
6243	2/01/06	$ 4,167.00
6249	2/06/06	$ 4,167.00

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42

Legacy Academy for Leaders and Arts

For Year Ending 2006 *(cont.)*

Check #	Date	Amount
6318	2/24/06	$ 4,167.00
6367	3/02/06	$ 12,998.00
6427	3/29/06	$ 4,167.00
6537	4/19/06	$ 15,842.00
6664	5/12/06	$ 4,167.00
6687	5/25/06	$ 4,167.00
6668	5/25/06	$ 4,892.00
6748	6/02/06	$ 4,167.00
6795	6/23/06	$ 3,585.00
6805	6/14/06	$ 433.00

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43

Legacy Academy for Leaders and Arts

For Year Ending 2007

Check #	Date	Amount
6856	6/29/06	$ 5,000
6893	7/18/06	$ 21,145
6944	7/27/06	$ 6,300
6945	8/09/06	$ 5,000
7028	8/31/06	$ 5,000
7083	9/25/06	$ 10,153
7119	10/02/06	$ 5,000
7129	10/09/06	$ 5,000
7222	11/07/06	$ 5,000
7273	11/22/06	$ 2,585

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Legacy Academy for Leaders and Arts

For Year Ending 2007 *(cont.)*

Check #	Date	Amount
7340	12/04/06	$ 5,000
7436	12/15/06	$ 5,000
7441	1/08/07	$ 5,000
7547	2/12/07	$ 5,000
7645	3/07/07	$ 5,000
7740	3/30/07	$ 5,000
7854	5/03/07	$ 5,000
7898	5/18/07	$ 5,000
7935	6/11/07	$ 5,000
7999	6/30/07	$ 5,000

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45

Legacy Academy for Leaders and Arts

For Year Ending 2008

Check #	Date	Amount
8065	8/06/07	$ 5,000
8191	9/12/07	$ 5,000
8241	9/28/07	$ 5,000
8294	10/28/07	$ 5,745
8345	11/13/07	$ 4,000
8415	12/03/07	$ 7,500
8482	1/17/08	$ 4,000
8517	2/01/08	$ 4,000
8546	2/21/08	$ 5,000
8830	4/05/08	$ 3,000

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46

Legacy Academy for Leaders and Arts

For Year Ending 2009

Check #	Date	Amount
8753	7/16/08	$ 18,000
8757	7/24/08	$ 2,000
8758	8/11/08	$ 5,000
8760	8/25/08	$ 7,000
8764	9/09/08	$ 5,000
8843	11/01/08	$ 6,000
8881	12/03/08	$ 3,000
8916	12/24/08	$ 14,000

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Legacy Academy for Leaders and Arts

For Year Ending 2009 *(cont.)*

Check #	Date	Amount
8921	1/09/09	$ 10,000
8922	1/09/09	$ 3,000
8985	2/06/09	$ 3,000
9025	3/10/09	$ 6,000
9074	4/01/09	$ 3,000
9119	5/01/09	$ 3,000
10023	5/27/09	$ 3,500
10041	6/03/09	$ 3,500

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48

Legacy Academy for Leaders and Arts

For Year Ending 2010

Check #	Date	Amount
10113	7/23/09	$ 4,500
10136	8/03/09	$ 4,500
10190	9/01/09	$ 1,200
10202	9/14/09	$ 4,500
10246	10/15/09	$ 3,500
10250	10/01/09	$ 6,000
10264	11/12/09	$ 4,500
10278	11/16/09	$ 1,000
10316	12/15/09	$ 5,000
10335	1/12/10	$ 5,000
10352	1/25/10	$ 12,000

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49

Legacy Academy for Leaders and Arts

For Year Ending 2010 *(cont.)*

Check #	Date	Amount
10369	2/01/10	$ 5,000
10372	2/09/10	$ 5,000
10397	2/12/10	$ 5,000
10414	3/12/10	$ 6,500
10455	4/13/10	$ 5,000
10456	4/13/10	$ 1,136
10531	5/14/10	$ 5,000
10532	5/01/10	$ 5,000
10533	5/14/10	$ 5,000
10586	6/15/10	$ 5,000
10598	6/16/10	$ 5,000

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Legacy Academy for Leaders and Arts

Shye's Compensation:

FY	Received	Budget	Excess
2006	$ 130,257	$ 24,000	$ 106,257
2007	$ 120,185	$ 24,000	$ 96,185
2008	$ 48,245	$ 24,000	$ 24,245
2009	$ 85,000	$ 30,000	$ 55,000
2010	$ 100,236	$ 42,000	$ 58,236
TOTAL	**$ 482,923**	**$ 144,000**	**$ 339,923**

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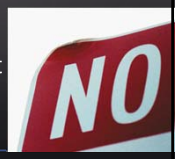
51

Legacy Academy for Leaders and Arts

Edward Bolling's Signature:

- Mr. Bolling denied ever authorizing Shye to sign his name to checks.
- Mr. Bolling was not aware of what Shye's salary was with Legacy.



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52

Carl W. Shye (CPA)

From: Jason E. Whitesel [JEWhitesel@auditor.state.oh.us]
Sent: Wednesday, December 29, 2010 9:25 AM
To: Carl W. Shye (CPA)
Cc: Jennifer L. Schonauer; Kathy J. Laughlin
Subject: Legacy Fiscal Services Agreements

Hi Carl,

Could you please send me your Fiscal Services Agreements for FY '06 through FY '10 for Legacy Academy? You can either send them to me through e-mail or fax them to me at 1-866-382-0011. Thanks a lot.

Jason

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53

LEGACY ACADEMY FOR LEADERS AND THE ARTS

February 2, 2011

Jason E. Whitesel
Senior Audit Manager
Special Audit Section
Auditor of State of Ohio
242 West Federal Street
Youngstown, Ohio 44503

RE: Legacy Academy

Dear Mr. Whitesel:

Enclosed you will find two Fiscal Service Agreements for FY 06 through FY 10 for Legacy Academy for Leaders and the Arts.

If you have questions or concerns please contact me.

Sincerely,

Jason T. Whitehead

JTW/

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54

Legacy Academy for Leaders and Arts

FISCAL SERVICES AGREEMENT

This FISCAL SERVICE AGREEMENT (the "Agreement") is made and executed, to be effective as of the 1 day of June 2005, by and between *Carl W. Shye ("CWS")*, located at 5844 Central College Rd., New Albany, OH 43054, LEGACY ACADEMY, ("School") located at 1812 Oakhill Avenue, Youngstown OH 44507.

Legacy Academy for Leaders and Arts

Term. This Agreement shall be effective on the date set forth above and shall continue thereafter until *June 30, 2006* (the "Initial Term"), unless terminated earlier as otherwise specifically provided in this Agreement. Upon the expiration of the Initial Term, this Agreement shall automatically renew for successive one (1) year terms (each a "Renewal Term"), unless and until: (i) terminated by either party providing written notice to the other party of such party's desire to terminate this Agreement at least ninety (90) days prior to the end of the Initial Term or the then current Renewal Term, as the case may be; or (ii) terminated earlier as otherwise specifically provided in this Agreement.

Fee: For fiscal agent Service, the School shall pay CWS $8,000 monthly, $96,000 annually. All fees shall be automatically deducted by CWS upon receipt of School funds as fiscal services provider.

IN WITNESS WHEREOF, the parties have entered into this Agreement on the date herein set forth above.

CARL W. SHYE, CPA

Carl Shye

Date: July 1, 2005

Legacy Academy

Norman L. Wagner

Date: 7/1/2005

IN WITNESS WHEREOF, the parties have entered into this Agreement on the date herein set forth above.

CARL W. SHYE, CPA

Carl Shye

Date: July 1, 2005

Legacy Academy

Norman L. Wagner

Date: 7/1/05

Signature taped then copied

Jason

I've included the agreement Bishop signed before we years ago & the FYR09-11 document from your tenure. It would help me if the auditors received this under your cover. Please send to them & return originals to me

Thx

CWS

Kathy

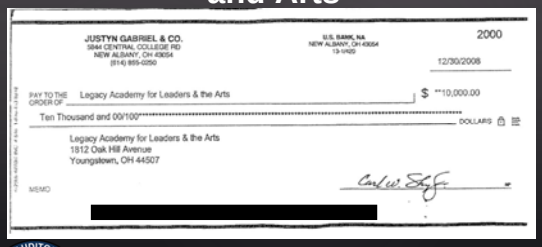
Legacy Academy for Leaders and Arts

Carl Shye's "Loans" to Legacy:

The Legacy books reflected loans from Shye to the school:

A loan on 12/28/2008 for $10,000 to cover a cash flow shortfall at the end of the year

Legacy Academy for Leaders and Arts


JUSTYN GABRIEL & CO.
5844 CENTRAL COLLEGE RD
NEW ALBANY, OH 43054
(614) 855-0250

U.S. BANK, NA
NEW ALBANY, OH 43054
13-1/420

2000

12/30/2008

PAY TO THE ORDER OF Legacy Academy for Leaders & the Arts $ **10,000.00

Ten Thousand and 00/100********** DOLLARS

Legacy Academy for Leaders & the Arts
1812 Oak Hill Avenue
Youngstown, OH 44507

MEMO

[redacted]

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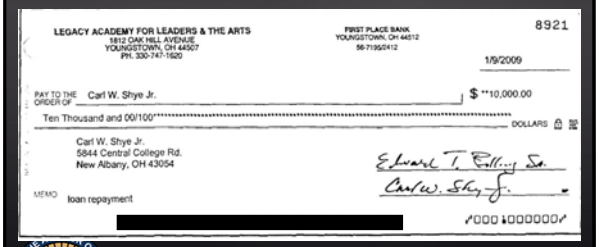
61

Legacy Academy for Leaders and Arts


LEGACY ACADEMY FOR LEADERS & THE ARTS
1812 OAK HILL AVENUE
YOUNGSTOWN, OH 44507
PH. 330-747-1520

FIRST PLACE BANK
YOUNGSTOWN, OH 44512
56-7195/2412

8921

1/9/2009

PAY TO THE ORDER OF Carl W. Shye Jr. $ **10,000.00

Ten Thousand and 00/100********** DOLLARS

Carl W. Shye Jr.
5844 Central College Rd.
New Albany, OH 43054

MEMO loan repayment

[redacted]

⑈000 10000000⑈

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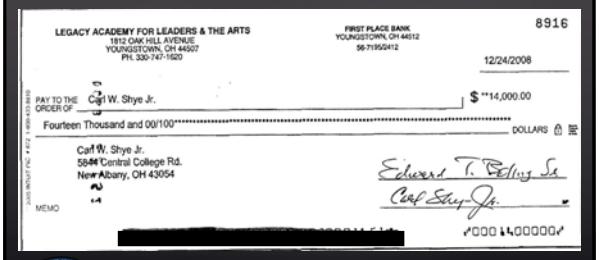
62

Legacy Academy for Leaders and Arts


LEGACY ACADEMY FOR LEADERS & THE ARTS
1812 OAK HILL AVENUE
YOUNGSTOWN, OH 44507
PH. 330-747-1520

FIRST PLACE BANK
YOUNGSTOWN, OH 44512
56-7195/2412

8916

12/24/2008

PAY TO THE ORDER OF Carl W. Shye Jr. $ **14,000.00

Fourteen Thousand and 00/100********** DOLLARS

Carl W. Shye Jr.
5844 Central College Rd.
New Albany, OH 43054

MEMO

[redacted]

⑈000 14000000⑈

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63

Legacy Academy for Leaders and Arts

Carl Shye's "Loans" to Legacy:

- On 5/29/08, the Board becomes aware Shye is not paying federal taxes.
- Shye is not present at this meeting.
- A Board member (an attorney) advises that the Treasurer cannot do this.
- Shye agrees to loan Legacy money for the taxes owed.
- On 8/31/08, the Legacy balance sheet reflects notes payable to Shye for $53,845.

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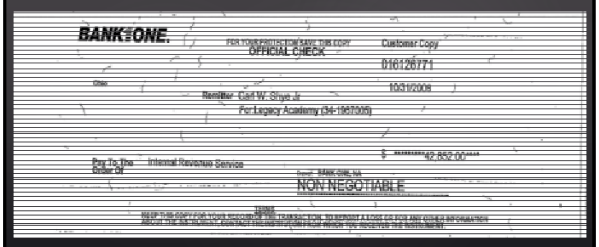
64

Legacy Academy for Leaders and Arts


BANK ONE.

FOR YOUR PROTECTION SAVE THIS COPY
OFFICIAL CHECK

Customer Copy
016126771

Date 10/31/2008

Remitter Carl W. Shye Jr
For Legacy Academy (34-1967005)

$ 40,852.00

Pay To The Order Of Internal Revenue Service

Issuer BANK ONE, NA
NON NEGOTIABLE

KEEP THIS COPY FOR YOUR RECORDS. IF YOU HAVE A CLAIM, YOU MUST REPORT A LOSS OR FOR ANY OTHER INFORMATION ABOUT THE ISSUANCE, PAYMENT OR REFUND OF THIS CHECK WITHIN 90 DAYS FROM WHEN YOU RECEIVED THE SETTLEMENT.

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65

Legacy Academy for Leaders and Arts

Document heading

Legacy Academy for Leaders & the Arts
Balance Sheet
August 31, 2008

Liabilities

Notes payable	
Janice Brown	18,000.00
Carl Shye	53,845.00
	71,845.00

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66

Demand note between Carl W. Shye and Legacy Academy for Leaders & the Arts

Legacy Academy for Leaders & the Arts promises to repay to the order of Carl Shye, the sum of $ 42,852 plus accrued interest at 6% per annum loaned to the school on October 31, 2008. The loan will be repaid from the operating revenues (foundation income) of the school as finances permit with the next 12 months period succeeding the loan date.

Carl W. Shye Jr. — Norman L. Wagner

10/31/2008 — 10/31/2008

Date — Date

I, Carl Shye, hereby forgive the debt owed to me in total, as documented by this note

Carl W. Shye Jr

Legacy Academy for Leaders and Arts

BANK ONE.

FOR YOUR PROTECTION SAVE THIS COPY — Customer Copy

OFFICIAL CHECK

016126771

Ohio — 09/29/2004

Remitter: Carl W. Shye Jr

Pay To The Order Of: The Greater Cincinnati Community Academy — $ **********21,000.00 ***

Sign: BANK ONE, NA

NON NEGOTIABLE

TERMS

KEEP THIS COPY FOR YOUR RECORDS OR TAX PURPOSES. TO REPORT A LOSS OR FOR ANY OTHER INFORMATION ABOUT THIS INSTRUMENT, CONTACT THE INSTITUTION FROM WHICH YOU RECEIVED THE INSTRUMENT.

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68

Case: 2:12-cr-00109-GLF-EPD Doc #: 24 Filed: 10/31/12 Page: 1 of 7 PAGEID #: 59

AO 245B (Rev. 06/05) Judgment in a Criminal Case
Sheet 1

UNITED STATES DISTRICT COURT

Southern District of Ohio

UNITED STATES OF AMERICA
V.
CARLY W. SHYE, JR.

JUDGMENT IN A CRIMINAL CASE

Case Number: CR2-12-109

USM Number: 70334-061

MICHAEL BOWLER, ESQ.
Defendant's Attorney

THE DEFENDANT:

X pleaded guilty to count(s) 1 of the Information

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69

Legacy Academy for Leaders and Arts

Judge sentences former school treasurer to 2 years in prison

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70

Legal Division

88 East Broad Street
Columbus, Ohio 43215

Robert F. Smith
Assistant Legal Counsel
Presenter Phone: (800) 282-0370
Presenter Fax: (614) 466-4333
Email: contactus@ohioauditor.gov

DAVE YOST
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71

Ohio Auditor of State
Dave Yost

88 E. Broad St.
Columbus, Ohio 43215
Phone: (800) 282-0370 Fax: (614) 466-4490
Email: ContactUs@OhioAuditor.gov

72

DAVE YOST
Ohio Auditor of State

Common Audit Comments for Community Schools

August 8, 2017

Presented by: Kelly Berger-Davis

1

Agenda

- Types of audit comments
- Common noncompliance comments
- Common internal control comments

2

Terminology

GAGAS
- Generally Accepted Government Auditing Standards
- Comments affecting the financial statements
- aka: the Yellow Book

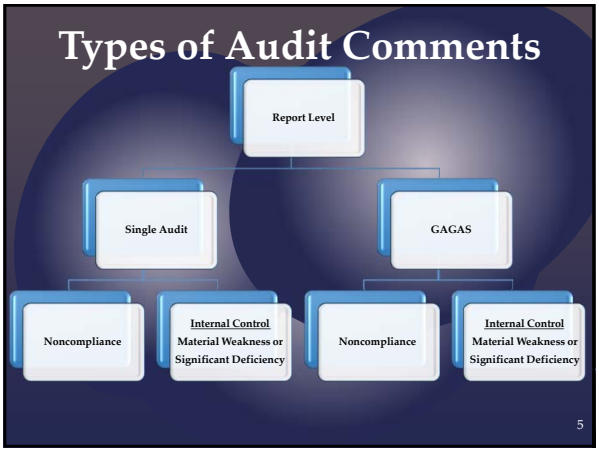
Single Audit
- The Single Audit Act of 1984 (amended in 1996)
- Comments affecting federal programs
- aka: A-133 / Uniform Guidance (UG) Subpart F / 2 CFR 200 / Supercircular

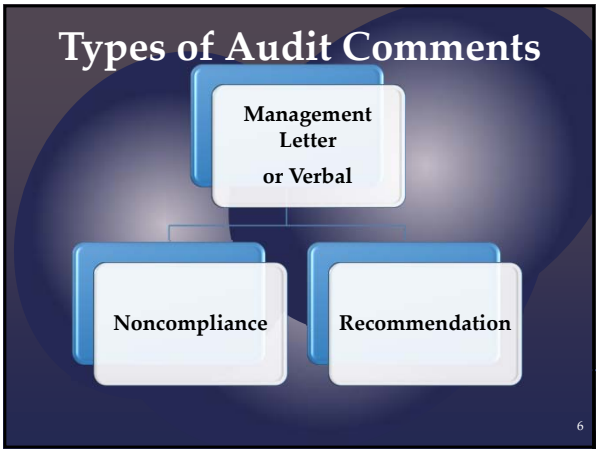
Noncompliance = Citation

Recommendation = Internal Control Deficiency

3

Types of Audit Comments
Report Level
Management Letter
Verbal
4


Types of Audit Comments
Report Level
Single Audit
GAGAS
Noncompliance
Internal Control
Material Weakness or Significant Deficiency
Noncompliance
Internal Control
Material Weakness or Significant Deficiency
5


Types of Audit Comments
Management Letter
or Verbal
Noncompliance
Recommendation
6

Noncompliance Examples

- Federal Code of Regulations (CFR)
- Grant Agreement
- United States Code (USC)
- Federal & State Court Decisions
- Ohio Administrative Code (OAC)
- Ohio Revised Code (ORC)
- Ohio Constitution
- Ohio Ethics Commission Opinions
- Local Ordinance, Policy, Resolution, etc.

7

Ohio Compliance Supplement

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

Ohio Compliance Supplement Manuals

2017

Ohio Compliance Supplement Implementation Guide (PDF)

- Exhibit 3 Compliance ACE (Microsoft Word)

Ohio Compliance Supplement Manual (PDF)

- Chapter 1 - Direct Laws (PDF) (Microsoft Word)
- Chapter 2 - Indirect Laws and Statutorily Mandated Tests (PDF) (Microsoft Word)
- Chapter 3 - Stewardship (PDF) (Microsoft Word)

Optional Procedures Manual (Microsoft Word)

8

Ohio Compliance Supplement

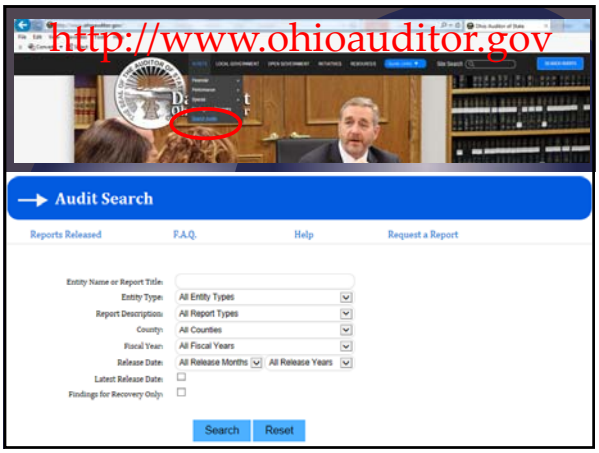
2017 Ohio Compliance Supplement *Implementation Guide*

Matrix 3

Chapter 1: Direct Laws (continued)

Step No.	Requirement	County	Township	City	Village	Traditional Schools	STEM Schools[1]	Community School
1-17	OAC 117-2-03(B); ORC 117.38[17] and 1724.05: Annual Financial Reporting	✓	✓	✓	✓	✓	✓	✓
1-19	ORC 9.833 and 305.172: Health Care Self Insurance[19]	✓	✓	✓	✓	✓	✓	
1-20	ORC 2744.081: Liability Self Insurance	✓	✓	✓	✓	✓	✓	✓
1-21	ORC 117.13(C)(3): Allocating Audit Costs	✓	✓	✓	✓	✓	✓	✓
1-22	Various ORC sections: Vacation and sick leave	✓	✓	✓	✓	✓		
1-23	26 USC: Income tax collection	✓	✓	✓	✓	✓	✓	✓
1-24	Various ORC sections: Definitions, rates of contributions etc	✓	✓	✓	✓	✓	✓	✓
1-25	ORC 3313.981(F), 3317.01, 3317.02, 3317.03(E), 3321.04, and 3313.48: School District Average Daily Membership					✓		
1-26	ORC 3313.64, 3314.03 and 3314.08: Community School Funding						[26]	✓
1-27	ORC Chapter 5727: Electric kilo-watt-hour tax[27]	✓		✓	✓			
1-28	ORC 517.15: Permanent cemetery endowment fund		✓					
1-29	ORC 507.09 and 505.24(D): Allocating township trustee and fiscal officer compensation		✓					

9



Example Noncompliance Comment

SCHEDULE OF FINDINGS
JUNE 30, 2015 AND 2014

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2015-001

NONCOMPLIANCE

Ohio Rev. Code § 117.38 provides that each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not described a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. Ohio Administrative Code Section 117-2-03 further clarifies the requirements of Ohio Rev. Code Section 117.38.

Ohio Administrative Code § 117-2-03(B) requires the School to prepare its annual financial report in accordance with generally accepted accounting principles (GAAP). However, the School prepared its fiscal year 2015 and fiscal year 2014 financial statements in accordance with standards established by the Auditor of State for governmental entities not required to prepare annual reports in accordance with generally accepted accounting principles. The accompanying financial statements omit assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund equities, and disclosures that, while material, cannot be determined at this time. Pursuant to Ohio Rev. Code Section 117.38, the School may be fined and subject to various other administrative remedies for its failure to file the required financial report.

The School should prepare its financial statements in accordance with generally accepted accounting principles to provide the users with more meaningful and useful financial statements.

Official's Response:

11

Example Internal Control Comment

FINDING NUMBER 2015-003

Material Weakness

All local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal contractual requirements and prepare financial statements.

The School did not prepare accurate and timely cash reconciliations for all bank accounts as of June 30, 2015. The cash reconciliation obtained from the School for the operating account contained reconciling items for which no support was provided, including a $6,040 reconciling item carried over from the prior year. The cash reconciliation prepared for the payroll account contained various unsupported reconciling items and resulted in a reconciliation variance of $14,857. The payroll account is a clearing account and should reconcile to a zero balance.

Failure to accurately reconcile the accounting records 1) reduces the accountability over the School's funds, 2) reduces the Board's ability to monitor financial activity and make informed financial decisions, 3) increases the likelihood that moneys will be misspent and not detected, and 4) increases the likelihood that the School's financial statements will be misstated.

We evaluated the bank balances and identified certain reconciling items which resulted in the carrying value of both accounts being less than the bank balance. No adjustments were made to the accompanying financial statements for the resulting variance, however we recommend the School continue to pursue and resolve variances subsequently identified.

We recommend that the School prepare accurate and timely bank reconciliations, document all reconciling items, and maintain supporting documentation for all reconciling items. For added accountability, we recommend the Board review all cash reconciliations for accuracy and to ensure all reconciling items are justified.

Officials' Response:

12

Common Noncompliance Comments

13

Common Noncompliance Comments

ORC 117.38 / OAC 117-2-03(B)	• Annual financial reporting
ORC 3314.08 & .03	• Community school funding / ADM

14

Common Noncompliance Comments

ORC 9.38	• Deposits of public money
ORC 149.43	• Availability of public records & policies related thereto

15

Common Noncompliance Comments

ORC 117.28	• Finding for Recovery
ORC 121.22	• Meeting of public bodies to be open & notice given
CFR	• Single Audit / applicable CFR section related to allowable costs/cost principles

16

Common Noncompliance Comments

ORC 2921.42	• Public officials unlawful interest in public contracts
ORC 3313.666	• Anti-bullying provisions
State ex rel. McClure v. Hagerman	• Proper public purpose

17

Common Noncompliance Comments

ORC 117.103(B)(1)	• Fraud hotline
CFR	• Single Audit / applicable CFR section related to matching, level of effort, or earmarking

18

Common Noncompliance Comments

CFR	• Single Audit / applicable CFR section related to special tests & provisions
CFR	• Single Audit / applicable CFR section related to procurement, suspension, or debarment
OAC 117-2-02(D) & (E)	• Required accounting records

19

Common Noncompliance Comments

Comm. School sponsor contract	• Violation of various sections
CFR	• Single Audit / applicable CFR section related to reporting
CFR	• Single Audit / applicable CFR section related to cash management

20

Common Noncompliance Comments

CFR	• Errors on Schedule of Federal Awards Expenditures (SEFA)
ORC 3314.011	• School fiscal officer
ORC 3314.024	• Footnote disclosure of mgmt. co. (operator) expenses

21

Common Noncompliance Comments

26 USC
- Internal Revenue Code violations

CFR
- Single Audit / applicable CFR section related to period of performance

ORC 3314.03
- Sponsor monitoring of community schools

22

Common Internal Control Comments

23

Common Internal Control Comments

- Audit adjustments
- Bank reconciliation deficiencies

24

Common Internal Control Comments

- Expenditure accountability deficiencies
- Payroll deficiencies

25

Common Internal Control Comments

- Capital asset deficiencies
- Financial monitoring

26

Common Internal Control Comments

- Policy deficiencies
- Board oversight, review, approval

27

Common Internal Control Comments

- Board minute deficiencies
- IT deficiencies

28

Common Internal Control Comments

- Single audit – allowable costs/cost principles
- Audit committee

29

Common Internal Control Comments

- Deposit and investment accountability
- Debt accountability

30

Common Internal Control Comments

- Single audit – matching, level of effort, earmarking
- Single audit – reporting

31

Common Internal Control Comments

- Single audit – cash management
- Single audit – procurement, suspension, debarment

32

Common Internal Control Comments

- Segregation of duties
- Single audit – special tests & provisions

33

Common Internal Control Comments

- Contract deficiencies
- Single audit – activities allowed or unallowed

34

Common Internal Control Comments

- Employee withholding accountability
- Schedule of Federal Awards Expenditure (SEFA) errors

35

Why Correct Audit Findings

- Single Audits – low risk auditee status
- Single Audits – could impact future funding
- School reputation
- Could lead to lower audit costs – takes auditors time to write up findings / post adj's

36

Common Audit Comments for Community Schools

Center for Audit Excellence

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37

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ODE EMIS Update

This presentation is not available at this time

Oversight of Community Schools

RaShaun Holliman · August 8, 2017

Ohio | Department of Education

Office of Community Schools Meet Our Team:

RaShaun Holliman, *Director*

Mary Cotton, *Administrative Professional*

Stacy Cherry, *Education Program Specialist (Evaluation)*

Stacey Callahan, Deneice Cooper, Jia Pan
Education Program Specialists (Sponsors)

Deauntae Goins, *Data Analyst (Epicenter)*

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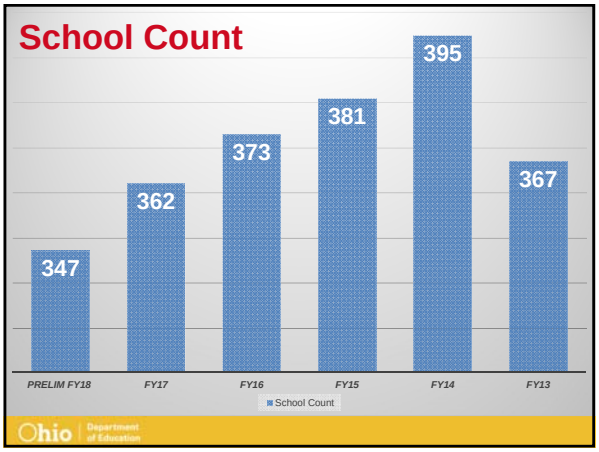
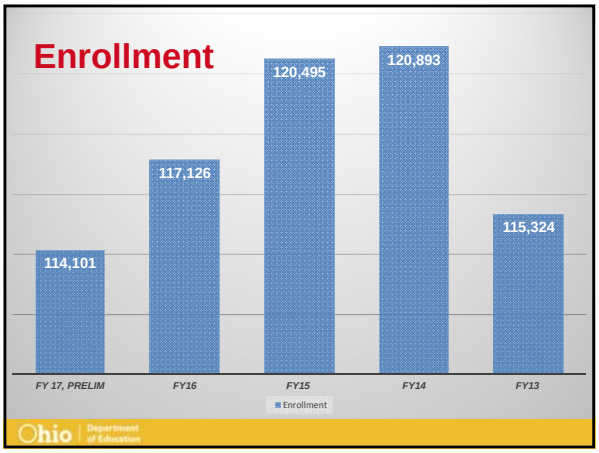
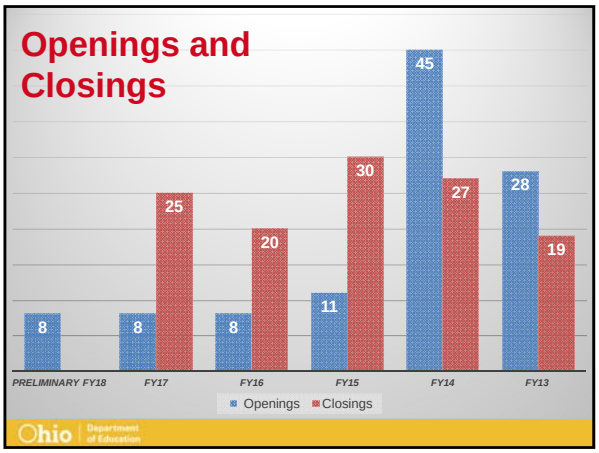
Current Community School Landscape

Preliminary FY18 (2017-2018 School Year)

- 347 Community Schools
- Serving 114,101 students



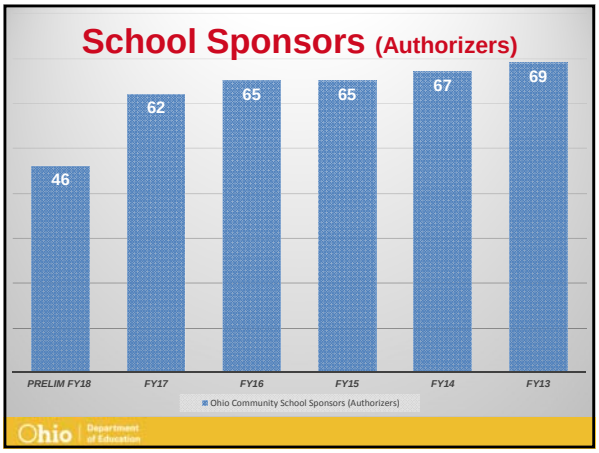




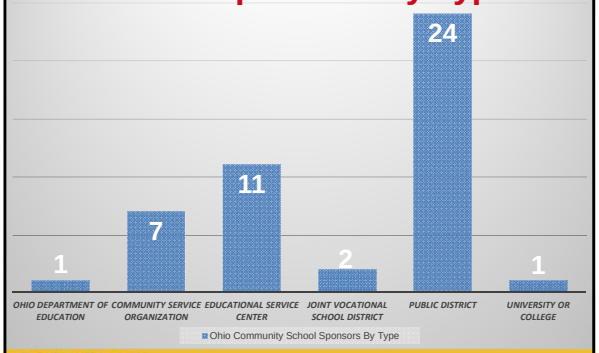
Current Sponsor School Landscape

Preliminary FY18 (2017-2018 School Year)

- 46 Community School Sponsors
- Serving 34 Counties



School Sponsors By Type



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Office of Community Schools Role and Philosophy

Work directly with Sponsors (Oversight/Assistance)

Quality sponsoring leads to quality schools

Sponsors responsible for direct oversight of Ohio Community Schools

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Areas of Focus

- Sponsor Evaluation
- Charter School Program Grant
- Oversight and Technical Assistance

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Sponsor Evaluation

- Annual evaluation
- Three components
- Released every fall (Nov. 2017)
- High Stakes
- Immediate impact

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CSP Grant

- Planning, program design and initial implementation
- Increase the number of high-performing community schools and the percentage of students in these schools
- Prioritize serving students who are educationally disadvantaged or socio-economically disadvantaged
- Effective or Exemplary Sponsors

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CSP Grant

- $350K
- $250K
- $100K

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Oversight and Technical Assistance

- Review of Contracts
- Review of FTE Reviews and Audits
- Complaints
- Change of sponsor requests
- Approval of blended and DOPR
- Technical assistance (QIP)
- Current and new sponsors

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Be the Spark!

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education.ohio.gov

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Join the Conversation

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SIGN UP FOR
PARENT TEXT TIPS

Elementary Students
Text "OHED EL" to 468311

Middle and High
School Students
Text "OHED HS" to 468311

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