OHIO AUDITOR OF STATE
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Community School Audit Preparation Checklist[i]

In an effort to coordinate the audit as efficiently as possible, the following is an initial list of the documentation we require to perform the upcoming audit of your financial statements. Please provide this documentation as soon as possible after the commencement of fieldwork procedures. Please note that this list is not all inclusive and that additional documentation may be requested throughout the audit process. Additionally, it is not necessary to provide copies of these items unless specifically requested. Electronic (PDF-format) reports would be preferred.

You should make every attempt to minimize or eliminate the transmission of personal information to the Auditor of State (AOS)[1].

System Reports:

1. Year End Financial/Fund Report
2. Check Register
3. Detail Revenue Report
4. Detail Expenditure Report
5. Outstanding Purchase Order Report
6. Monthly Cash Reconciliations

If possible, auditors can download the above reports from your Information Technology Center (ITC). Please request they allow read-only access to your cash-basis reports (Budgetary CD and Payroll CD) as well as the WebGAAP reporting system.

General Information:

- Minutes from the audit period
- Sample of financial reports provided to Board Members

[1] All documents you provide to the AOS in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. should be redacted of any personal information. Personal information includes social security numbers, date of birth, drivers' license numbers or financial institution account numbers associated with an individual. The public office should redact all personal information from electronic records before they are transmitted to the AOS. This information should be fully blacked out in all paper documents prior to sending to the AOS. If personal information cannot be redacted from any records or documents; the public office must identify these records to the AOS.

- Names, e-mail addresses, outside occupations, and business interests of the school board members holding position during our audit period and currently
- Names and e-mail addresses/contact information of the Sponsor's contact person holding position during our audit period and currently
- Names and e-mail addresses/contact information of the Operator/Management Company's contact person holding position during our audit period and currently (if applicable)

Sponsor Items:

- Copy of community school's charter and sponsor agreement
- Copy of Sponsor Oversight Review
- Ohio Department of Education and Workforce Close out Checklist completed by Sponsor (only for closeout audits)

Operator/Management Company Items (if applicable):

- Copy of contract with operator/management company
- Information regarding expenses paid by the operator/management company for the community school
- If management company footnote is required by Ohio Rev. Code Section 3314.024, provide support for such. See the Auditor of State's Ohio Compliance Supplement, section 4B-2 for further information.

Cash Reconciliation:

- Bank reconciliation supporting documentation (bank statements, investment statements, outstanding check lists, etc.) for the audit period
- Access to online statements for confirmation of accounts (with community schools assistance)
- Daily sweep account confirmations, if applicable
- Copy of current investment policies and bank depository agreements

Receipt Testing:

- Access to duplicate receipts or "pay-in book", if used
- Validated deposit slips
- School Foundation Settlement sheets including receipt documentation

Non-Payroll:

- A list of requested expenditures will be provided to you during the audit. Personnel may pull the following information for the auditors related to those expenditures:
    - Vouchers
    - Requisitions
    - Purchase orders (if used)
    - Invoices
    - Cancelled check
- 1099s issued in January for period under audit

Payroll Testing

- A list of requested payroll transactions will be provided to you during the audit. Personnel may pull the following information for the auditors related to those payroll transactions:
    - Salary authorizations
    - Time sheets (if applicable)
    - Leave forms (if applicable)
    - Personnel files
- Federal 941s, pension filings, and related supporting documentation (deduction reports and payment support)
- List of retired or terminated employees and related pay-out calculations
- Updated/new Negotiated Agreements for Unions (if applicable) (electronic format, if possible)
- W-2's issued in January for the period under audit

Debt/Leases:

- Copies of debt/lease agreements and any other debt support for new debt issued or refunded
- Detailed schedule of outstanding debt

Federal Testing (if applicable):

- Schedule of Expenditures of Federal Awards
- Documentation support for schedule

Food Service:

- CN-6 and CN-7 Reports for the audit period
- Final Value of Commodities received by the community school

EMIS information:

- District Master Calendar
- R500 reports for each building
- Enrollment listing for audit period
- Withdrawal listing for audit period

Other Items:

- Chart of Accounts[ii]
- List of significant changes from prior period
- Updated internal control narratives
- Access to employee personnel manual and policies and/or copies of updated policies during the audit period including credit cards, cell phones and travel reimbursement
- SOC Report for service providers (if applicable)
- Insurance Policies - copies of surety bonds and general liability insurance documents
- Copies of public official bonds covering the audit period
- Legal counsel information - including address, email address, phone and fax numbers

- Summary Schedule of Prior Audit Findings and Questioned Costs (If necessary), including corrective action taken
- School administrator's certificates indicating completion of annual training on public records and open meeting laws (Ohio Rev. Code 3314.037)

This is not a complete list of records; other records may be requested as the audit progresses.

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[i] Updated June 2026 – edits are not marked.

[ii] As required by Ohio Admin. Code § 117-6-01(B), community schools are required to follow the Uniform School Accounting System (USAS), which is available at https://ohioauditor.gov/publications.html. However, some schools may not post daily transactions in accordance with USAS, but rather convert the information to be in accordance with USAS prior to reporting information to DEW and their annual financial statement reporting. For these engagements, the school should maintain a crosswalk or other documentation to show this conversion.