

Annual Community School Training

Thursday, August 6, 2026

Course Descriptions

Information subject to change

DEW & EMIS Updates

Presenter: David Ehle, Ohio Department of Education & Workforce

Description: Coming Soon!

2026 Ohio Compliance Supplement (OCS) Update

Presenter: Kelly Berger-Davis, Ohio Auditor of State

Description: The Auditor of State's Ohio Compliance Supplement contains certain laws and regulations that are of the type auditors generally consider direct and material to financial statements, or are of considerable public interest. This session will cover updates made to the 2026 Ohio Compliance Supplement.

How to Prepare a Schedule of Expenditures of Federal Awards (SEFA)

Presenter: Amanda Stidham, Ohio Auditor of State

Description: Preparing an accurate Schedule of Expenditures of Federal Awards (SEFA) is a critical step in the Single Audit process. This session will provide practical guidance and tips for preparing the SEFA and related notes for audit. Participants will learn about common reporting requirements, key considerations for identifying and reporting federal expenditures, and frequent errors that can lead to audit findings or delays. Whether you are new to SEFA preparation or looking to strengthen your existing process, this session will help you improve the accuracy and completeness of your SEFA reporting.

DEW School Funding Update

Presenter: Elena Sanders and James Lansden, DEW

Description: This session will review the budget and policy changes included in HB96, the state operating budget for FY26-FY27, and discuss implementation.

DEW School Sponsor Update

Presenters: Lori Wood, DEW

Description: This session will provide participants with current legislative, policy, and procedural updates impacting Ohio community schools, including implementation considerations, compliance requirements, and emerging state initiatives.

Cybersecurity and ORC 9.64

Presenter: Mark Bell, State of Ohio Adjutant General's Department

Description: Brief overview of HB 96 and its requirements for local governments, and a review of the state of Ohio cyber programs and resources available to assist local governments.

Effective Internal Controls and Segregation of Duties within the Community School Environment

Presenter: Tim Herold, Rea & Associates

Description: This session examines effective internal controls and segregation of duties within the community school environment. Participants will identify key control risks, evaluate practical oversight strategies, and apply best practices to strengthen accountability, safeguards, and support compliance with financial and operational requirements.

Training Agenda

Start Time	End Time	Topic	Speaker
8:30 AM	8:45 AM	Opening Remarks	Auditor Faber and Training, AOS
8:45 AM	9:15 AM	DEW EMIS Update	David Ehle, DEW
9:15 AM	9:20 AM	<i>Break</i>	<i>No speaker</i>
9:20 AM	10:20 AM	2026 OCS Update	Kelly Berger-Davis, AOS
10:20 AM	10:30 AM	<i>Break</i>	<i>No speaker</i>
10:30 AM	11:30 AM	How to Prepare a Schedule of Expenditures of Federal Awards (SEFA)	Amanda Stidham, AOS
11:30 AM	12:30 PM	<i>Lunch Break</i>	<i>No speaker</i>
12:30 PM	1:00 PM	DEW School Funding Update	Elena Sanders and James Lansden, DEW
1:00 PM	1:05 PM	<i>Break</i>	<i>No speaker</i>
1:05 PM	1:35 PM	DEW Sponsor Update	Lori Wood, DEW
1:35 PM	1:45 PM	<i>Break</i>	<i>No speaker</i>
1:45 PM	2:45 PM	Cyber Security & ORC 9.64	Mark Bell, State of Ohio Adjutant General's Department
2:45 PM	2:55 PM	<i>Break</i>	<i>No speaker</i>
2:55 PM	3:55 PM	Effective Internal Controls and Segregation of Duties within the Community School Environment	Tim Herold, Rea & Associates
3:55 PM	4:00 PM	Closing Remarks	AOS Training Department