



## Auditor of State Dave Yost

### 2015 Community School Training Agenda

Tuesday, August 11, 2015

8:30 - 9:00 a.m.	Registration
9:00 - 9:45 a.m.	<b>Head Count Project</b> <i>Marnie Carlisle, Ohio Auditor of State's Office</i> Course Description: A review of the AOS Community School Student Attendance Project, the results, and sponsor/legislative recommendations. You Will: <ul style="list-style-type: none"><li>• Learn how to maintain proper student attendance documentation</li><li>• Learn how to understand frequently encountered audit issues</li><li>• Learn how to improve internal controls over student attendance documentation &amp; reporting</li></ul> Level: Applies to beginner, intermediate and advanced
9:45 - 10:45 a.m.	<b>Agreed Upon Procedures-Close out for Community School Audits</b> <i>Kelly-Berger Davis, Ohio Auditor of State's Office</i> Course Description: This session will walk attendees through the various steps an auditor will perform when testing the ODE close-out procedures, in the event that a community school closes. You Will: <ul style="list-style-type: none"><li>• Learn about the new Agreed-Upon Procedures for the ODE Close-Out Procedures</li></ul> Level: Beginner
10:45 - 11:00 a.m.	Break
11:00 - 12:15 p.m.	<b>EMIS/ODDEX</b> <i>Marnie Carlisle, Ohio Auditor of State's Office &amp; David Ehle, Ohio Department of Education</i> Course Description: A review of the challenges related to the implementation of EMIS-R and ODDEX. You Will: <ul style="list-style-type: none"><li>• Learn about the status of ODE's work on EMIS-Rewrite</li><li>• Learn how to understand the impact of EMIS-R challenges on community school audits</li></ul> Level: Applies to intermediate and advanced
12:15 - 1:15 p.m.	Lunch
1:15 - 2:15 p.m.	<b>Developing and Evaluating Internal Control Policies</b> <i>Tim Downing, Ohio Auditor of State's Office</i> Course Description: This course is structured to provide a basic understanding of the internal control framework and provides basic steps on writing and evaluating internal control policies You Will: <ul style="list-style-type: none"><li>• Learn the definition and objectives of internal controls</li><li>• Learn the components of internal control</li><li>• Learn how to develop and evaluate internal control policies</li></ul> Level: Beginner
2:15 - 2:30 p.m.	Break
2:30 - 3:30 p.m.	<b>Legislative Update</b> <i>Mark Altier &amp; Shawn Busken, Ohio Auditor of State's Office</i> The course description is coming soon
3:30 - 3:45 p.m.	Certificates/Adjourn